

HOUSE No.

The Commonwealth of Massachusetts



CHARLES D. BAKER
GOVERNOR

OFFICE OF THE GOVERNOR
COMMONWEALTH OF MASSACHUSETTS
STATE HOUSE · BOSTON, MA 02133

KARYN POLITO
LIEUTENANT GOVERNOR

December 7, 2015

To the Honorable Senate and House of Representatives,

We are filing for your consideration a bill entitled “An Act to Modernize Municipal Finance and Government.”

As former local officials, we clearly understand the significant challenges encountered in our local communities and are committed to supporting and investing in cities and towns across the Commonwealth.

To that end, since taking office in January, we have released \$100 million in chapter 90 transportation funds, worked with you to increase local aid in the FY2016 budget, distributed \$30 million to help cities and towns fill potholes, and provided additional funding for MassWorks. In addition, because supporting our communities goes beyond direct aid, we elevated the Division of Local Services to the senior deputy commissioner level within the Department of Revenue and created the Community Compact Cabinet, which has already signed best-practice agreements with seventy-one municipalities.

We have continued our commitment to cities and towns across the Commonwealth by seeking input on how we can empower them to be more efficient and better equip them to address local issues.

This Municipal Modernization Act addresses many of the concerns we have heard from cities and towns. It promotes smarter and more efficient government at both the state and local level by updating obsolete laws, increasing local independence, streamlining state oversight, and providing municipalities with greater flexibility.

We look forward to working with you to pass this legislation and continuing our work on these important issues in the future.

Respectfully submitted,
Charles D. Baker
Governor

Karyn E. Polito
Lieutenant Governor

HOUSE No.

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**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act to modernize municipal finance and government.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 39M of chapter 30 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out the first paragraph of subsection (a) and
3 inserting in place thereof the following three paragraphs:-

4 (a) Every contract for the construction, reconstruction, alteration, remodeling or repair of
5 any public work, or for the purchase of any material, as hereinafter defined, by the
6 commonwealth, or political subdivision thereof, or by any county, city, town, district, or housing
7 authority, and estimated by the awarding authority to cost less than \$10,000 dollars shall be
8 obtained through the exercise of sound business practices; provided, however, that the awarding
9 authority shall make and keep a record of each such procurement; and provided further, that the
10 record shall, at a minimum, include the name and address of the person from whom the services
11 were procured. An awarding authority that utilizes a vendor on a statewide contract procured
12 through the operational services division of the Commonwealth, or a blanket contract procured
13 by the awarding authority as described below, shall be deemed to have obtained the contract
14 through sound business practices.

15 Every contract for the construction, reconstruction, alteration, remodeling or repair of any
16 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth,
17 or political subdivision thereof, or by any county, city, town, district, or housing authority, and
18 estimated by the awarding authority to cost not less than \$10,000 but not more than \$50,000 shall
19 be awarded to the responsible person offering to perform the contract at the lowest price. The
20 awarding authority shall make public notification of the contract and shall seek written responses
21 from no fewer than 3 persons who customarily perform such work. The solicitation shall include
22 a scope-of-work statement that defines the work to be performed and provides potential
23 responders with sufficient information regarding the objectives and requirements of the awarding
24 authority and the time period within which the work shall be completed. The awarding authority
25 shall record the names and addresses of all persons from whom quotations were sought, the
26 names of the persons submitting quotations and the date and amount of each quotation.

27 An awarding authority may utilize a vendor list established through a statewide contract
28 procured through the operational services division to identify 1 or more of the persons from
29 whom it will seek written responses for purposes of this paragraph. An awarding authority may
30 also procure a blanket contract to establish a listing of vendors in certain defined categories of
31 work that are under contract to provide services for multiple individual tasks of not more than
32 \$50,000 each, and from whom written responses will be sought. Any such blanket contract
33 procured by the awarding authority shall be procured under those provisions of either section
34 39M of chapter 30 or sections 44A-J of chapter 149 which are applicable to projects over
35 \$50,000. For purposes of this paragraph, "public notification" shall include, but need not be
36 limited to, posting at least 2 weeks before the time specified in the notification for the receipt of
37 responses, the contract and scope-of-work statement on the website of the awarding authority, on

the commonwealth's centralized on-line public procurement announcement and solicitation system administered by the operational services division, currently known as the COMMBUYS system, or in the central register published pursuant to section 20A of chapter 9 and in a conspicuous place in or near the primary office of the awarding authority; provided, however, that if the awarding authority obtains a minimum of 2 quotations from a vendor list established through a blanket contract or a statewide contract procured through the operational services division, and the lowest of those quotations is deemed acceptable to the awarding authority, public notification is not required.

Every contract for the construction, reconstruction, alteration, remodeling or repair of any public work, or for the purchase of any material, as hereinafter defined, by the commonwealth, or political subdivision thereof, or by any county, city, town, district, or housing authority, and estimated by the awarding authority to cost more than \$50,000 and every contract for the construction, reconstruction, installation, demolition, maintenance or repair of any building by a public agency, as defined by subsection (1) of section 44A of chapter 149, estimated to cost more than \$50,000 but not more than \$150,000, shall be awarded to the lowest responsible and eligible bidder on the basis of competitive bids publicly opened and read by such awarding authority forthwith upon expiration of the time for the filing thereof; provided, however, that such awarding authority may reject any and all bids, if it is in the public interest to do so. Every bid for such contract shall be accompanied by a bid deposit in the form of a bid bond, or cash, or a certified check on, or a treasurer's or cashier's check issued by, a responsible bank or trust company, payable to the awarding authority. The amount of such bid deposit shall be 5 per cent of the value of the bid. Any person submitting a bid under this section shall, on such bid, certify as follows:

SECTION 2. Subsection (d) of said section 39M of said chapter 30, as so appearing, is hereby amended by striking out, in line 99, the words “twenty-five thousand dollars” and inserting in place thereof the following number:- \$50,000.

SECTION 3. Said subsection (d) of said section 39M of said chapter 30, as so appearing, is hereby further amended by inserting, in line 104, after the word “30B” the following words:- , or procured through the operational services division of the Commonwealth pursuant to section 22 of chapter 7 and sections 51 and 52.

SECTION 4. Said Section 39M, as so appearing, is hereby further amended by adding the following subsection:-

(f) Notwithstanding the foregoing, the installation, repair and maintenance of telecommunication and data cabling and wiring; telecommunication, security, audiovisual and computer equipment; and carpeting, shall be procured subject to the provisions of section 22 of chapter 7 and sections 51 and 52, unless the awarding authority makes a determination that it is in the best interest of the project that such services be procured through section 39M of chapter 30 or sections 44A-J of chapter 149.

SECTION 5. Subsection (b) of section 1 of chapter 30B of the General Laws, as so appearing, is hereby amended by striking out clause (23).

SECTION 6. Section 4 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 3, 9 to 10, and 18 to 19, the words “less than \$35,000,” each time they appear, and inserting in place thereof the following words:- not more than \$50,000.

SECTION 7. Section 5 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 to 3, inclusive, the words “\$35,000 or more” and inserting in place thereof the following words:- more than \$50,000.

SECTION 8. Said section 5 of said chapter 30B, as so appearing, is hereby further amended by striking out, in lines 34 to 35, inclusive, the words “in a newspaper of general circulation within the area served by the governmental body”, and inserting in place thereof the following words:- on the commonwealth’s centralized on-line public procurement announcement and solicitation system administered by the operational services division, currently known as COMMBUYS system, or in the central register published pursuant to section 20A of chapter 9.

SECTION 9. Said section 5 of said chapter 30B, as so appearing, is hereby further amended by striking out, in lines 36 to 37, inclusive, the words “twenty-five thousand dollars or more” and inserting in place thereof the following number:- more than \$50,000.

SECTION 10. Section 6 of said chapter 30B, as so appearing, is hereby amended by striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following words:- more than \$50,000.

SECTION 11. Section 6A of said chapter 30B, as so appearing, is hereby amended by striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following words:- more than \$50,000

SECTION 12. Section 7 of said chapter 30B, as so appearing, is hereby amended by striking out, in line 2, the words “less than \$35,000” and inserting in place thereof the following words:- not more than \$50,000.

SECTION 13. Section 9A½ of chapter 32B of the General Laws is hereby repealed.

SECTION 14. Said chapter 32B of the General Laws, as so appearing, is hereby amended by striking out section 20, and inserting in place thereof the following 2 sections:-

Section 20. (a) As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise:

“Chief executive officer”, the mayor in a city and the board of selectmen in a town unless some other municipal office is designated to be the chief executive officer under a local charter, the county commissioners in a county and the governing board, commission or committee in a district or other governmental unit.

“Commission”, the public employee retirement administration commission established under section 49 of chapter 7.

“GASB”, the Governmental Accounting Standards Board.

“Governing body”, the legislative body in a city or town, the county commissioners in a county, the regional district school committee in a regional school district, or the district meeting or other appropriating body in any other governmental unit.

“Governmental unit“, any political subdivision of the commonwealth, which for the purposes of this section shall include a municipal lighting plant, local housing or redevelopment authority, regional council of government established under section 20 of chapter 34B and educational collaborative as defined by section 4E of chapter 40.

“State Retiree Benefits Trust Fund board of trustees”, the board of trustees established by section 24A of chapter 32A.

“Other Post-Employment Benefits Liability Trust Fund” or “OPEB Fund”; a trust fund established by a governmental unit under this section for the deposit of gifts, grants and appropriations and other funds for the benefit of retired employees and their dependents, the payment of required contributions of the unit to the group health insurance benefits provided to employees and their dependents after retirement and the reduction and elimination of the unfunded liability of the unit for such benefits.

“OPEB Fund board of trustees”; an independent board of trustees selected by the governmental unit with investing authority for the OPEB Fund.

“OPEB investing authority” or “investing authority”; the trustee or board of trustees designated by the governmental unity to invest and reinvest the OPEB Fund using the investment standard or investment vehicle established under this section.

(b) A governmental unit that accepts this section shall establish on its books and accounts the Other Post-Employment Benefits Liability Trust Fund, the assets of which shall be held solely to meet the current and future liabilities of the governmental unit for group health insurance benefits for retirees and their dependents. The governmental unit may appropriate amounts to be credited to the fund and the treasurer of the governmental unit may accept gifts, grants and other contributions to the fund. The fund shall be an expendable trust subject to appropriation and shall be managed by a trustee or a board of trustees as provided in subsection (d). Any interest or other income generated by the fund shall be added to and become part of the fund. Amounts that a governmental unit receives as a sponsor of a qualified retiree prescription drug plan under 42 U.S.C. section 1395w-132 may be dedicated to and become part of the fund by vote of the governing body of the governmental unit. All monies held in the fund shall be

accounted for separately from other funds of the governmental unit and shall not be subject to the claims of any general creditor of the governmental unit.

(c) The treasurer of the governmental unit shall be the custodian of the OPEB Fund and shall be bonded in any additional amounts necessary to protect fund assets.

(d) The governing body of the governmental unit shall designate a trustee or board of trustees, which shall have general supervision of the management, investment and reinvestment of the OPEB Fund. The governing body may designate as the trustee or board of trustees (i) the custodian; (ii) the governmental unit's retirement board as the board of trustees; or (iii) an OPEB Fund board of trustees established by the governmental unit under subsection (e). If no designation is made, the custodian of the fund shall be the trustee and shall manage and invest the fund. The duties and obligations of the trustee or board of trustees with respect to the fund shall be set forth in a declaration of trust to be adopted by the trustee or board, but shall not be inconsistent with this section. The declaration of trust and any amendments thereto shall be filed with the chief executive and the clerk of the governing body of the governmental unit and take effect 90 days after the date filed unless the governing body votes to disapprove any such declaration or amendment within that period. The trustee or board of trustees may employ reputable and knowledgeable investment consultants to assist in determining appropriate investments and pay for those services from the fund, if authorized by the governing body of the governmental unit. The trustee or trustees may, with the approval of the State Retiree Benefits Trust Fund board of trustees, invest the OPEB Fund in the State Retiree Benefits Trust Fund established in section 24 of chapter 32A.

(e) The governing body of the governmental unit may vote to establish a separate OPEB Fund board of trustees to be the investing authority. The board of trustees shall consist of 5 to 13 individuals, including a person or persons with the investment experience desired by the governmental unit, a citizen or citizens of the governmental unit, an employee of the governmental unit, a retiree or retirees of the governmental unit, and a governmental unit officer or officers. The governmental unit employee trustee or trustees shall be selected by current employees of the unit by ballot, and the retiree trustee or trustees shall be selected by current retirees of the unit by ballot. The remainder of the trustees shall be appointed by the chief executive officer of the governmental unit. The trustees will serve for terms of 3 or 5 years as determined by the governing body of the governmental unit, and if a vacancy occurs, a trustee may be elected or selected in the same manner to serve for the remainder of the term. Trustees shall be eligible for reappointment.

(f) The trustee or board of trustees shall act in a fiduciary capacity and shall discharge its duties for the primary purpose of enhancing the value of the OPEB Fund and shall act with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise with like character and with like aims and by diversifying the investments in the fund so as to minimize the risk of large losses unless under the circumstances it is clearly prudent not to do so.

In any civil action brought against a trustee or the board of trustees, acting within the scope of official duties, the defense or settlement of which is made by legal counsel for the governmental unit, such trustee or employee shall be indemnified from the OPEB Fund for all expenses incurred in the defense thereof and for damages to the same extent as provided for public employees in chapter 258. No trustee or employee shall be indemnified for expenses in

an action or damages awarded in such action in which there is shown to be a breach of fiduciary duty, an act of willful dishonesty or an intentional violation of law by such trustee or employee.

(g) Monies in the OPEB Fund not required for expenditures or anticipated expenditures within the investment period, shall be invested and reinvested by the custodian as directed by the investing authority from time to time; provided such investment is made in accordance with (i) section 54 of chapter 44, in the case of the treasurer or OPEB Fund board of trustees as investing authority, unless the governing body of the governmental unit authorizes investment under the prudent investor rule established in chapter 203C; (ii) section 23 of chapter 32, in the case of the retirement board as investing authority; or (iii) sections 24 and 24A of chapter 32A, if the OPEB Fund is invested in the State Retiree Benefits Trust Fund.

(h) Amounts in the OPEB Fund may be appropriated by a two thirds vote of the governing body of the governmental unit to pay the unit's share of health insurance benefits for retirees and their dependents upon certification by the trustee or board of trustees that such amounts are available in the fund. The treasurer of the governmental unit after consulting with the chief executive officer of the unit shall determine the amount to be appropriated from the fund to the annual budget for retiree health insurance and notify the trustee or board of trustees of that amount at the earliest possible opportunity in the annual budget cycle. Upon notification, the trustee or board of trustees shall take diligent steps to certify those funds as available for appropriation by the governmental unit, or will be available by the time the appropriation would become effective or provide an explanation why the funds are or will not be available or should not be made available.

(i) In a regional school district, appropriations of amounts to the OPEB Fund may be made only in the annual budget submitted to the member cities and towns for approval. The annual report submitted to the member cities and towns pursuant to clause (k) of section 16 of chapter 71 shall include a statement of the balance in the fund and all additions to and appropriations from the fund during the period covered by such report.

(j) A municipal lighting plant that establishes an OPEB fund shall pay the premiums and assume the liability for the municipal share of retiree healthcare benefits attributable to lighting plant employees and their dependents.

(k) A governmental unit that accepts this section may participate in the OPEB Fund established by another governmental unit under this section upon authorization of the governing boards of both units and in accordance with the procedures and criteria established by the trustee or board of trustees of the fund. Each governmental unit shall remain responsible for all costs attributable for the health care and other post-employment obligations for its retired employees and their dependents and for completing an actuarial valuation of its liabilities and funding schedule that conforms to GASB requirements.

The participating governmental unit may appropriate or otherwise contribute amounts to the OPEB Fund as provided in subsection (b). Amounts from the fund may be appropriated by the participating unit for its retiree health insurance expenses in the manner authorized in subsection (h) upon a determination by the treasurer of the unit, after consulting with the chief executive officer of the unit, of the necessary amount and notification of the treasurer of the governmental unit maintaining the fund and the trustee or board of trustees of that amount. The trustee or board of trustees shall certify those funds available for appropriation, as provided in

subsection (h), and the treasurer of the governmental unit maintaining the fund shall transfer the amounts certified to the participating governmental unit.

The participating governmental unit shall be separately credited for any contributions made to and appropriations from the OPEB Fund, and interest or other income generated by the fund, in the accounting of the relative liabilities of each governmental unit for its retirees and their dependents.

(l) This section may be accepted in a city or town in the manner provided in section 4 of chapter 4; in a county, by vote of the county commissioners; in a regional school district, by vote of the regional school committee; and in a district or other governmental unit, by vote of the district meeting or other appropriating body.

(m) This section shall also apply to the OPEB Fund established by a governmental unit under a special law, notwithstanding any provision to the contrary, upon the acceptance of this section by the governmental unit.

Section 20A. (a) As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise:

“PERAC”, the public employee retirement administration commission established under section 49 of chapter 7.

“GASB”, the Governmental Accounting Standards Board.

(b) Whenever a governmental unit obtains an actuarial valuation report in accordance with GASB containing statements of the liabilities of the unit for health care and other post-employment benefits for its retired employees and their dependents, it shall submit a copy to

253 PERAC no later than 90 days after receipt of such report. PERAC may require that the
254 governmental unit provide additional information related to such liabilities, normal cost and
255 benefit payments, as specified by the executive office for administration and finance in
256 consultation with PERAC. The governmental unit shall file the report and the additional
257 information with PERAC and the division of local services. PERAC shall file a summary report
258 of the information received under this section with the chairs of the house and senate committees
259 on ways and means, the secretary of administration and finance and the board of trustees of the
260 State Retiree Benefits Trust Fund established under section 24A of chapter 32A.

261 SECTION 15. Section 36A of chapter 35 of the General Laws, as so appearing, is hereby
262 amended by striking out, in lines 3 and 4, the words “a board composed of the attorney general,
263 the state treasurer and the director of accounts” and inserting in place thereof the following
264 words:- the municipal finance oversight board.

265 SECTION 16. Sections 44 to 46, inclusive, of chapter 35 of the General Laws are hereby
266 repealed.

267 SECTION 17. Section 50 of chapter 35 of the General Laws is hereby repealed.

268 SECTION 18. Section 10 of chapter 39 of the General Laws, as so appearing, is hereby
269 amended by striking out, in lines 7 to 9, inclusive, the words “in the manner prescribed by the
270 by-laws, or, if there are no by-laws, by a vote of the town, or in a manner approved by the
271 attorney general” and inserting in place thereof the following words:- by posting in any manner
272 prescribed or approved under the authority of section 20 of chapter 30A.

273 SECTION 19. Section 3 of chapter 40 of the General Laws, as so appearing, is hereby
274 amended by inserting after the first paragraph the following paragraph:-

Notwithstanding this section or section 53 of chapter 44, a city or town that rents or leases any public building or property, or space within a building or property, other than a building or property under the control of the school committee, may deposit any monies received from the rental or lease in a separate account in the city or town treasury. The monies may be expended by the board, committee or department head in control of the building or property without further appropriation for the upkeep of the facility so rented or leased. Any balance remaining in the account at the close of a fiscal year shall be paid into the General Fund of such city or town; provided that in any city or town that accepts this proviso, any balance shall remain in the account and may be expended for the upkeep and maintenance of any facility under the control of the board, committee or department head in control of the building or property.

SECTION 20. Section 5A of said chapter 40, as so appearing, is hereby amended by striking out, in line 4, the word “three” and inserting in place thereof the following number:- 5.

SECTION 21. Chapter 40 of the General Laws, as so appearing, is hereby amended by striking out section 5B and inserting in place thereof the following section:-

Section 5B. Cities, towns and districts may create 1 or more stabilization funds and appropriate any amount into the funds. Any interest shall be added to and become part of the fund.

The treasurer shall be the custodian of all such funds and may deposit the proceeds in a trust company, co-operative bank or savings bank, if the trust company or bank is organized or exists under the laws of the commonwealth or any other state or may transact business in the commonwealth and has its main office or a branch office in the commonwealth; a national bank, federal savings bank or federal savings and loan association, if the bank or association may

transact business and has its main office or a branch office in the commonwealth; provided, however, that a state-chartered or federally-chartered bank shall be insured by the Federal Deposit Insurance Corporation or its successor; or may invest the funds in participation units in a combined investment fund under section 38A of chapter 29 or in securities that are legal investments for savings banks.

At the time of creating any stabilization fund the city, town or district shall specify, and at any later time may alter, the purpose of the fund, which may be for any lawful purpose, including without limitation an approved school project under chapter 70B or any other purpose for which the city, town or district may lawfully borrow money. Such specification and any such alteration of purpose, and any appropriation of funds out of any such fund, shall be approved by a two-thirds vote, except as provided in paragraph (g) of section 21C of chapter 59 for a majority referendum vote. Subject to said section 21C, any such vote shall be of the legislative body of the city, town or district, subject to charter.

Notwithstanding section 53 of chapter 44 or other law to the contrary, a city, town or district that accepts this paragraph may dedicate, without further appropriation, all, or a percentage not less than 25 percent, of a particular fee, charge or other receipt to any stabilization fund established under this section; provided, however, that the receipt is not reserved by law, or as authorized by law, for expenditure for a particular purpose. For purposes of this paragraph, a receipt shall not include taxes or excises assessed under chapters 59, 60A, 60B, 61, 61A or 61B or surcharges assessed under section 39M of this chapter or chapter 44B. A dedication shall be approved by a two-thirds vote of the legislative body of the city, town or district, subject to charter, and may be terminated in the same manner. A vote to dedicate or terminate a dedication

319 shall be made before the fiscal year in which the dedication or termination is to commence and
320 shall be effective at least for 3 fiscal years.

321 SECTION 22. Section 22A of said chapter 40, as so appearing, is hereby amended by
322 striking out the second sentence in the first paragraph and inserting in place thereof the following
323 sentence:- In any city or town that accepts this sentence, the agreement for the acquisition or
324 installation of parking meters may provide that payments thereunder shall be made over a period
325 not exceeding 5 years without appropriation, from fees received for the use of such parking
326 meters notwithstanding the provisions of section 53 of chapter 44.

327 SECTION 23. Section 22B of said chapter 40, as so appearing, is hereby amended by
328 striking out, in lines 1 through 3, the words “Any city or town, having installed parking meters or
329 coin-operated locking devices for bicycle parking under section 22A,” and inserting in place
330 thereof the following words:- In any city or town that accepts this section and installs parking
331 meters or coin-operated locking devices for bicycle parking under section 22A, the city or town.

332 SECTION 24. Section 22C of said chapter 40, as so appearing, is hereby amended by
333 striking out, in line 5, the words “Those cities and towns” and inserting in place thereof the
334 following words:- In any city or town that accepts this sentence, the city or town.

335 SECTION 25. Section 32 of said chapter 40, as so appearing, is hereby amended by
336 striking out, in lines 35 to 36, inclusive, the words “published at least twice at least one week
337 apart in a newspaper of general circulation in the town” and inserting in place thereof the
338 following words:- posted in any manner prescribed or approved under the authority of section 20
339 of chapter 30A.

340 SECTION 26. Said section 32 of said chapter 40, as so appearing, is hereby further
341 amended by striking out, in lines 42 to 43, inclusive, the words “publishing in one or more
342 newspapers” and inserting in place thereof the following words:- posting in a manner prescribed
343 or approved under the authority of section 20 of chapter 30A.

344 SECTION 27. Said section 32 of said chapter 40, as so appearing, is hereby further
345 amended by striking out, in lines 61 to 62, inclusive, the words “a conspicuous place in the city
346 or town hall” and inserting in place thereof the following words:- any manner prescribed or
347 approved under the authority of section 20 of chapter 30A.

348 SECTION 28. Said section 32 of said chapter 40, as so appearing, is hereby further
349 amended by striking out, in lines 62 to 64, inclusive, the words “, and shall publish it once in a
350 newspaper of general circulation in the town”.

351 SECTION 29. Section 32A of said chapter 40, as so appearing, is hereby amended by
352 striking out, in lines 9 to 10, inclusive, the words “published at least two times in a newspaper of
353 general circulation in the city” and inserting in place thereof the following words:- posted in any
354 manner prescribed or approved under the authority of section 20 of chapter 30A.

355 SECTION 30. Section 42A of said chapter 40, as so appearing, is hereby amended by
356 inserting after the word “deeds”, in line 5, the following words:- , and files a copy of said
357 certificate with the collector of taxes of the city or town in which the lien hereinafter mentioned
358 is to take effect.

359 SECTION 31. Section 56 of said chapter 40, as so appearing, is hereby amended by
360 striking out the first two sentences and inserting in place thereof the following two sentences:-

Every fifth year, the commissioner shall certify as to whether the board of assessors is assessing property at full and fair cash valuation. Once certified, a city or town may classify in the manner set out in this section for the year of certification and for the 4 years next following said year of certification.

SECTION 32. Said section 56 of said chapter 40, as so appearing, is hereby further amended by striking out, in line 78, the word “triennial” and inserting in place thereof the following words:- 5 year.

SECTION 33. Section 57 of said chapter 40, as so appearing, is hereby amended by inserting after the word “annually”, in line 18, the following words:- , and may periodically, .

SECTION 34. Said section 57 of said chapter 40, as so appearing, is hereby further amended by striking out, in lines 23 and 24, the words “for not less than a twelve month period”.

SECTION 35. Said chapter 40 is hereby amended by striking out section 58, as so appearing, and inserting in place thereof the following section:-

Section 58. Any city or town may impose a lien on real property located within the city or town for any local charge, fee or fine that has not been paid by the due date; provided, that a separate vote at a town meeting, or by a city or town council is taken for each type of charge, fee or fine. Said lien shall be known as the “municipal charges lien”. For purposes of this section, local charge, fee or fine shall mean any charge, fee or fine imposed by the city or town by by-law, ordinance or regulation or imposed by a state court payable to the city or town as a result of any action initiated by city or town officials to enforce city or town by-laws, ordinances or regulations.

382 A municipal charges lien authorized under this section shall take effect upon the
383 recording of a list of unpaid municipal charges, fees or fines by parcel of land and by the name of
384 the person assessed for the charge, fee or fine in the registry of deeds of the county or district
385 where the land subject to the lien lies.

386 If a charge, fee or fine which is secured by a municipal charges lien remains unpaid when
387 the assessors are preparing a real estate tax list and warrant to be committed under section 53 of
388 chapter 59, the board or officer in charge of the collection of the municipal charge, fee or fine, or
389 the town collector of taxes, if applicable under section 38A of chapter 41, shall certify such
390 charge or fee to the assessors, who shall forthwith add such charge, fee or fine to the tax on the
391 property to which it relates and commit it with their warrant to the collector of taxes as part of
392 such tax.

393 If the property to which such charge, fee or fine relates is tax exempt, such charge, fee or
394 fine shall be committed as the tax. A lien under this section may be discharged by filing a
395 certificate from the tax collector that all municipal charges, fees or fines constituting the lien,
396 together with any interest and costs thereon, have been paid or legally abated. All costs of
397 recording or discharging a lien under this section shall be borne by the owner of the property.

398 SECTION 36. Section 5 of chapter 40A of the General Laws, as so appearing, is hereby
399 amended by striking out, in lines 26 to 28, inclusive, the words “in a newspaper of general
400 circulation in the city or town once in each of two successive weeks, the first publication to be
401 not less than fourteen days before the day of said hearing, and”.

402 SECTION 37. Said section 5 of said chapter 40A, as so appearing, is hereby further
403 amended by striking out, in line 29, the words “a conspicuous place in the city or town hall” and

404 inserting in place thereof the following words:- any manner prescribed or approved under the
405 authority of section 20 of chapter 30A.

406 SECTION 38. Section 11 of said chapter 40A, as so appearing, is hereby amended by
407 striking out, in lines 2 to 5, inclusive, the words “publication in a newspaper of general
408 circulation in the city or town once in each of two successive weeks, the first publication to be
409 not less than fourteen days before the day of the hearing and by”.

410 SECTION 39. Said section 11 of said chapter 40A, as so appearing, is hereby further
411 amended by striking out, in lines 5 to 6, inclusive, the words “a conspicuous place in the city or
412 town hall” and inserting in place thereof the following words:- any manner prescribed or
413 approved under the authority of section 20 of chapter 30A.

414 SECTION 40. Subsection (d) of Section 9 of Chapter 40N of the General Laws, as so
415 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

416 The commission may enter into an agreement with the municipality to provide collection
417 services with respect to any of its unpaid fees, rates, rents, assessments and other charges, and if
418 so, the municipal collector or treasurer shall disburse the amounts collected as provided in the
419 agreement, but no later than 30 days after collection.

420 SECTION 41. Said chapter 40N, as so appearing, is hereby amended by striking out
421 section 27 and inserting in place thereof the following section:-

422 Section 27. This chapter may be accepted, in a city or town in the manner provided in
423 section 4 of chapter 4, and in the case of an existing water and sewer commission established as
424 an independent body politic and corporate under a special law, by its board of commissioners.

SECTION 42. Section 1 of chapter 40Q of the General Laws, as appearing in the 2014 Official Edition, is hereby amended by striking out, in lines 4 through 7, the definition of “Adjustment factor”.

SECTION 43. Said section 1 of said chapter 40Q of the General Laws, as so appearing, is hereby further amended by striking out, in lines 10 through 14, the definition of “Captured assessed value”.

SECTION 44. Said section 1 of said chapter 40Q of the General Laws, as so appearing, is hereby further amended by striking out, in lines 47 through 60, the definition of “Inflation factor”.

SECTION 45. Said section 1 of said chapter 40Q of the General Laws, as appearing, is hereby further amended by striking out, in lines 80 through 85, the definition of “Original assessed value” and inserting in place thereof the following definition:-

“Original assessed value”, the aggregate assessed value of the invested revenue district as of the base date.

SECTION 46. Said section 1 of said chapter 40Q of the General Laws, as appearing, is hereby further amended by striking out, in lines 156 through 169, the definition of “Tax increment” and inserting in place thereof the following definition:-

“Tax increment”, all annual increases in the municipality’s limit on total taxes assessed under section 21C(f) of chapter 59 that are attributable to parcels within the district for fiscal years with an assessment date later than the base date. The tax increment shall also include the part of increases in the limit on total taxes assessed allowed under section 21C(f) of chapter 59

that are attributable to such increases under section 21C(f) in prior years that were part of the increment in such prior years. In any year in which the limit on total taxes assessed under section 21C is lower than the prior year's limit on total taxes assessed, the tax increment shall be reduced in the same proportion as the limit on total taxes assessed.

SECTION 47. Said chapter 40Q of the General Laws is hereby amended by striking out section 3 and inserting in place thereof the following section:-

Section 3. (a) The city or town may retain all or part of the tax increment of an invested revenue district for the purpose of financing the development program. The amount of tax increment to be retained shall be determined by designating the amount of the tax increment to be retained. When a development program for an invested revenue district is adopted, the city or town shall adopt a statement of the percentage of tax increment to be retained in accordance with the development program. The statement of percentage may establish a specific percentage or percentages or may describe a method or formula for determination of the percentage. The assessor shall certify the amount of the tax increment to the city or town each year.

(b) On or after the formation of an invested revenue district, the assessor of the city or town in which it is located shall, on request of the city or town, certify the original assessed value of the taxable property within the boundaries of the invested revenue district on the base date. Each year, after the formation of an invested revenue district, the assessor of the city or town shall certify the amount of the new growth adjustment to the levy limit of the city or town, as certified by the commissioner of revenue, that is attributable to parcels within the district.

(c) If a city or town has elected to retain all or a percentage of the retained tax increment under subsection (a), the city or town shall:

(1) establish a development program fund that consists of: (i) a development sinking fund account that is pledged to and charged with the payment of the interest and principal as the interest and principal fall due and the necessary charges of paying interest and principal on any notes, bonds or other evidences of indebtedness that were issued to fund or refund the costs of the development program fund; and (ii) a project cost account that is pledged to and charged with the payment of project costs as outlined in the financial plan and paid in a manner other than as described in subclause (i).

(2) set aside annually all tax increment revenues and deposit all such revenues in the appropriate development program fund account in the following priority:

(i) to the development sinking fund account, an amount sufficient, together with estimated future revenues to be deposited to the account and earnings on the amount, to satisfy all annual debt service on bonds and notes issued under section 4 and the financial plan; and

(ii) to the project cost account, an amount sufficient, together with estimated future revenues to be deposited to the account and earnings on the amount, to satisfy all annual project costs to be paid from the account;

(3) to be permitted to make transfers between development program fund accounts as required; provided, however, that the transfers shall not result in a balance in the development sinking fund account that is insufficient to cover the annual obligations of that account; and

(4) annually return to the general fund of the city or town any tax increment revenue in excess of those estimated to be required to satisfy the obligations of the development sinking fund account.

(d) Notwithstanding any provision in this chapter to the contrary, the requirement to reserve funds under subsection (c) shall terminate when sufficient monies have been set aside to cover the full, anticipated liabilities of the development sinking fund account and the project cost account.

SECTION 48. Section 12 of chapter 40U of the General Laws, as so appearing, is hereby amended by striking out the fifth, sixth, seventh, eighth, ninth and tenth sentences and inserting in place thereof the following sentences:- Thereafter, any fine and additional penalties and interest that may be attached and which remain unpaid shall, to the extent provided by the procedures adopted under section 3, become a lien on the property to which the violation relates, and be collected in the manner provided by section 58 of chapter 40. A municipality's determination of whether to place a lien on the property may involve the number of and the dollar amount of the violations on the property. After the lien takes effect, the property owner of record shall be notified by certified mail of the lien on the property.

SECTION 49. Section 1B of chapter 41 of the General Laws, as so appearing, is hereby amended by inserting after the first sentence the following sentence:- In addition to the foregoing, the positions of town treasurer and collector of taxes, elected under section 1, may be combined into one position and become an appointed position in the manner provided under this section.

SECTION 50. Said section 1B of said chapter 41, as so appearing, is hereby amended by striking out, in lines 11 and 12, the word "Title" and in each instance inserting in place thereof the following word:- Title(s).

510 SECTION 51. Section 23A of said chapter 41, as so appearing, is hereby amended by
511 striking out the words “one or three”, in line 3, and inserting in place thereof the following
512 words:- not less than 1 year and not more than 5.

513 SECTION 52. Sections 27, 37 and 39B of said chapter 41 are hereby repealed.

514 SECTION 53. Said chapter 41 of the General Laws, as so appearing, is hereby amended
515 by inserting after section 41C the following section:-

516 Section 41D. The treasurer of any city, town or district which accepts this section shall
517 pay salaries, wages, or other compensation to any person in the service of such city, town or
518 district by means of deposits to a deposit account or accounts of such person in any 1 or more
519 savings or cooperative banks, trust companies, or credit unions incorporated in or chartered by
520 the commonwealth; in any 1 or more national banking associations, federal savings or loan
521 associations or federal credit unions located in the commonwealth; or any 1 or more savings or
522 loan associations under the supervision of the commissioner of banks; provided, however, that if
523 such deposits are made initially to accounts established for such persons in any 1 such bank, trust
524 company, credit union, or association, the depository shall have agreed with the treasurer on
525 terms satisfactory to the treasurer for the immediate direct transfer of such deposit to any other
526 such bank, trust company, credit union or association designated by each such person.

527 SECTION 54. Section 52 of said chapter 41, as so appearing, is hereby amended by
528 inserting after the fourth sentence the following sentences:- The board of selectmen may
529 designate any 1 of its members for the purpose of approving bills or payrolls under this section:
530 provided, however, that the member shall make available to the board, at its next meeting, a

record of such actions. This provision shall not limit the responsibility of each member of the board in the event of a noncompliance with this section.

SECTION 55. Section 56 of said chapter 41, as so appearing, is hereby amended by inserting after the first sentence the following sentences:- For purposes of this section, the board of selectmen and any other board, committee or head of department consisting of more than 1 member authorized to expend money may designate any 1 of its members to approve all bills, drafts, orders and payrolls; provided, however, that the member shall make available to the board, committee or other department head, at its next meeting, a record of such actions. This provision shall not limit the responsibility of each member of the board in the event of a noncompliance with this section.

SECTION 56. Section 108B of said chapter 41, as so appearing, is hereby amended by striking out the third sentence.

SECTION 57. Section 111F of said Chapter 41, as so appearing, is hereby amended by adding the following paragraph:

Notwithstanding the provisions of this section, section 100 or any other general or special law to the contrary, any city, town or district that accepts this paragraph may appropriate amounts to a special injury leave indemnity fund for payment of injury leave compensation or medical bills incurred under this section or section 100 and may deposit into such fund any amounts received from insurance proceeds or restitution for injuries to firefighters or police officers. The special fund may be spent, with the approval of the chief executive officer and without further appropriation, for paying expenses incurred under this section or section 100, including but not limited to expenses associated with paying compensation other than salary to

553 injured firefighters or police officers and providing replacement services for the injured
554 firefighters or police officers in lieu of or in addition to any amounts appropriated for the
555 compensation of such replacements. Any balance in the fund shall carry over from year to year,
556 unless specific amounts are released to the general fund by the chief executive officer upon a
557 finding that the amounts released are not immediately necessary for the purpose of the fund and
558 not required for expenses in the foreseeable future.

559 SECTION 58. Chapter 43B of the General Laws, as so appearing, is hereby amended by
560 inserting after section 3 the following section:

561 Section 3A. A board of selectmen, town manager, mayor or city manager may initiate
562 the adoption of a charter for any city or town and the revision of any charter adopted by a city or
563 town by filing a request for adoption or revision of a charter with the board of registrars of
564 voters.

565 SECTION 59. Section 4 of said chapter 43B, as so appearing, is hereby amended by
566 inserting after the word “signatures”, in line 3, the following words:- or that a request by the
567 board of selectmen, town manager, mayor or city manager for adoption or revision of a charter
568 has been filed.

569 SECTION 60. Section 8 of chapter 43B of the General Laws, as so appearing, is hereby
570 amended by striking out, in line 38, the words “clause (11) of.”

571 SECTION 61. Said chapter 44 of the General Laws, as so appearing, is hereby amended
572 by striking out sections 6 and 6A and inserting in place thereof the following sections:-

573 Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for
574 the payment of land damages or any proportion of the general expenses of altering a grade
575 crossing which they are required primarily to pay, or any proportion of the expense of
576 constructing a highway or installing traffic control devices and other devices appurtenant thereto
577 in anticipation of payment or reimbursement by the commonwealth or county, such payment or
578 reimbursement first having been agreed upon by the commissioner of highways or county
579 commissioners, or the sums allotted for such payments or reimbursements having first been
580 certified as available by the commissioner of highways or county commissioners, and may issue
581 notes therefor for a period not exceeding 2 years from their date; and when any money so paid is
582 repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under
583 this section shall not be renewed or paid by the issue of new notes, except as provided in section
584 17.

585 Section 6A. If a city, town or district has been allotted a grant by the federal government,
586 the commonwealth, or any agency or department of either, or by any body politic or public
587 instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town
588 or district may incur debt that may be payable over a term of 5 years or longer, and is required
589 primarily to pay that proportion of the expense for which an advance payment or reimbursement
590 is to be received from such sources, such advance payment or reimbursement first having been
591 agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the
592 expense for which the advance payment or reimbursement is to be made, the treasurer of the city
593 may, with the approval of the official whose approval is required by the city charter in the
594 borrowing of money, the treasurer of the town may, with the approval of the board of selectmen,
595 and the treasurer of the district may, with the approval of the prudential committee, if any,

otherwise the commissioners, incur debt outside the debt limit and issue notes therefor for a period not exceeding 2 years from their dates, and may refund the same from time to time; provided, however, that no loan shall be so refunded unless the auditor, in the case of a city, or the accountant or chief accounting officer in the case of a town or district which has such an officer, otherwise the treasurer, shall certify in a writing filed in the office of the treasurer, where it shall be open to inspection by the public, that at the time such loan is refunded, the city, town or district remains entitled to receive the advance payment or reimbursement in an amount at least equal to the amount of the refunding loan. The proceeds of the advance payment or reimbursement shall be applied to the discharge of the loan, without the necessity of further appropriation. In the event the city, town or district shall no longer be entitled to receive advance payment or reimbursement in an amount sufficient to pay all or any portion of a loan issued under this section at the time such loan matures, the loan shall be paid from revenue funds of the city, town or district to the extent it can no longer be refunded under this section. A payment made by a city, town or district as provided in the preceding sentence shall be reported by the auditor or accountant of the city, town or district, or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the determination of the next annual tax rate, unless the city, town or district has otherwise made provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing under this section.

SECTION 62. Chapter 44 of the General Laws, as appearing in the 2014 Official Edition, is hereby amended by striking out sections 7 and 8 and inserting in place thereof the following sections:-

Section 7. Cities and towns may incur debt, by a two-thirds vote, within the limit of indebtedness prescribed in section 10, for the following purposes and payable within the periods hereinafter specified not to exceed 30 years or, except for clauses (2), (3), (6) and (7), within the period determined by the director to be the maximum useful life of the public work, improvement or asset being financed under any guideline issued under section 38:

(1) For the acquisition of interests in land or the acquisition of assets, or for the following projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land, the dredging, improvement, restoration, preservation or remediation of public waterways, lakes or ponds, the construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets, works or infrastructure, including (i) the cost of original equipment and furnishings of the buildings, facilities, assets, works or infrastructure, (ii) damages under chapter 79 resulting from any such acquisition or project, and (iii) the cost of engineering, architectural or other services for feasibility studies, plans or specifications as part of any acquisition or project; provided that the interest in land, asset acquired or project shall have a useful life of at least 5 years; and provided further, that the period of such borrowing shall not exceed the useful life of the interest in land, asset acquired or project.

(2) For a revolving loan fund established under section 53E3/4; to assist in the development of renewable energy and energy conservation projects on privately-held buildings, property or facilities within the city or town, 20 years.

(3) For the payment of final judgments, 1 year or for a longer period of time approved by a majority of the members of the municipal finance oversight board after taking into

640 consideration the ability of the city, town or district to provide other essential public services and
641 pay, when due, the principal and interest on its debts and such other factors as the board may
642 deem necessary or advisable.

643 (4) In Boston, for the original construction, or the extension or widening, with permanent
644 pavement of lasting character conforming to specifications approved by the Massachusetts
645 department of transportation established under chapter 6C and under the direction of the board of
646 park commissioners of the city of Boston, of ways, other than public ways, within or bounding
647 on or connecting with any public park in said city, including land damages and the cost of
648 pavement and sidewalks laid at the time of said construction, or for the construction of such
649 ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or
650 other permanent pavement of similar lasting character under specifications approved by said
651 department of highways, 10 years.

652 (5) For the cost of repairs to private ways open to the public under section 6N of chapter
653 40, 5 years.

654 (6) For the payment of charges incurred under contracts authorized by section 4 D of
655 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans
656 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
657 the loans shall be subject to the conditions of the applicable clauses of this section.

658 (7) For the cost of feasibility studies or engineering or architectural services for plans and
659 specifications for any proposed project for which a city, town or district is authorized to borrow,
660 5 years if issued before any other debt relating to the project is authorized, otherwise the period
661 for the debt relating to the project.

(8) For energy audits as defined in section 3 of chapter 25 A, if authorized separately from debt for energy conservation or alternative energy projects; 5 years.

(9) For the development, design, purchase and installation of computer hardware or software and computer assisted integrated financial management and accounting systems; 10 years.

(10) For the cost of cleaning up or preventing pollution caused by existing or closed municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to and approved by the department of environmental protection.

(11) For any other public work, improvement or asset with a maximum useful life of at least 5 years and not otherwise specified in this section, 5 years.

Section 8. Cities and towns may incur debt, by a two-thirds vote, outside the limit of indebtedness prescribed in section 10, for the following purposes and payable within the periods hereinafter specified or, except with respect to clauses (1), (2), (3A), (9) and (18), within such longer period not to exceed 30 years determined by the director to be the maximum useful life of the public work, improvement or asset being financed under any guidelines issued under section 38:

(1) For temporary loans under sections 4, 6, 6A, 17 and 17A, the periods authorized by those sections.

(2) For maintaining, distributing and providing food, other common necessities of life and temporary shelter for their inhabitants upon the occasions and in the manner set forth in section 19 of chapter 40, 2 years.

(3) For establishing or purchasing a system for supplying a city, town, or district and its inhabitants with water, for taking or purchasing water sources, either from public land or private sources, or water or flowage rights, for the purpose of a public water supply, or for taking or purchasing land for the protection of a water system, 30 years.

(3A) For conducting groundwater inventory and analysis of the community water supply, including pump tests and quality tests relating to the development of using said groundwater as an additional source or a new source of water supply for any city, town or district, 10 years.

(4) For the construction or enlargement of reservoirs and the construction of filter beds, for the construction or reconstruction or making extraordinary repairs to standpipes, buildings for pumping stations including original pumping station equipment, and buildings for water treatment, including original equipment therefor, and the acquisition of land or any interest in land necessary in connection with any of the foregoing, 30 years.

(4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and filter beds, 30 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection, and the approval of said department has been granted therefor.

(5) For constructing or reconstructing, laying or relaying aqueducts or water mains or for the extension of water mains, or for lining or relining such mains, and for the development or construction of additional well fields and for wells, 40 years.

704 (6) For the purchase and installation of water meters, 10 years.

705 (7) For the payment of the city, town or district share of the cost to increase the storage
706 capacity of any reservoir, including land acquisition, constructed by the water resources
707 commission for flood prevention or water resources utilization, 20 years.

708 (7A) For the purchase, replacement or rehabilitation of water departmental equipment, 10
709 years.

710 (8) For establishing, purchasing, extending, or enlarging a municipally-owned gas or
711 electric lighting plant, community antenna television system, or telecommunications system, 20
712 years.

713 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally-
714 owned gas or electric lighting plant, community antenna television system, or
715 telecommunications system, when approved by a majority of the members of the municipal
716 finance oversight board, for the number of years not exceeding 10, as said board shall fix. Each
717 city or town seeking approval by the board of a loan under this clause shall submit to it all plans
718 and other information considered by the board to be necessary for a determination of the
719 probable extended use of such plant, community television antenna system or
720 telecommunications system likely to result from the remodeling, reconstruction, or repair, and in
721 considering approval under this clause of a requested loan and the terms thereof, special
722 consideration shall be given to that determination.

723 (9) For emergency appropriations that are approved by the director, not more than 2 years
724 or such longer period not to exceed 10 years as determined by the director after taking into
725 consideration the ability of the city, town or district to provide other essential public services and

726 pay, when due, the principal and interest on its debts, the amount of federal and state payments
727 likely to be received for the purpose of the appropriations and such other factors as the director
728 may deem necessary or advisable; provided, however that for the purposes of this clause,
729 “emergency“ shall mean a sudden, unavoidable event or series of events which could not
730 reasonably have been foreseen or anticipated at the time of submission of the annual budget for
731 approval; provided further, that emergency shall not include the funding of collective bargaining
732 agreements or items that were previously disapproved by the appropriating authority for the
733 fiscal year in which the borrowing is sought; and provided further, that for the purposes of this
734 clause, debt may be authorized by the treasurer of the city, town or district, with the approval of
735 the chief executive officer in a city or town, or the prudential committee, if any, or by the
736 commissioners in a district.

737 (9A) For emergency appropriations approved by a majority of the members of the
738 municipal finance oversight board, up to the period fixed by law for the debt as determined by
739 the board; provided, however, that this clause shall apply only to appropriations for capital
740 purposes including, but not limited to, the acquisition, construction, reconstruction or repair of
741 any public building, work, improvement or asset and upon a demonstration by the city, town or
742 district that the process for authorizing debt in the manner otherwise provided by law imposes an
743 undue hardship in its ability to respond to the emergency; provided further, that for purposes of
744 this clause, “emergency“ shall mean a sudden, unavoidable event or series of events which could
745 not reasonably have been foreseen or anticipated at the time of submission of the annual budget
746 for approval; and provided further, that for the purposes of this clause, debt may be authorized by
747 the treasurer of the city, town or district, with the approval of the chief executive officer in a city
748 or town, or the prudential committee, if any, or by the commissioners in a district.

(10) For acquiring land or constructing buildings or other structures, including the cost of original equipment, as memorials to members of the army, navy, marine corps, coast guard, or air force, 20 years.

The designation of any such memorial shall not be changed except after a public hearing by the board of selectmen or by the city council of the municipality wherein said memorial is located, notice of the time and place of which shall be given, at the expense of the proponents, by the town or city clerk as the case may be, by publication not less than 30 days prior thereto in a newspaper, if any, published in such town or city; otherwise, in the county in which such town or city lies; and notice of which shall also have been given by the proponents, by registered mail, not less than 30 days prior to such hearing, to all veterans' organizations of such town or city.

(11) For acquiring street railway or other transportation property under sections 143 to 158, inclusive, of chapter 161, operating the same, or contributing toward the sums expended or to be expended by a transportation area for capital purposes, 10 years.

(12) For the acquisition, construction, establishment, enlargement, improvement or protection of public airports, including the acquisition of land, 10 years. The proceeds of indebtedness incurred hereunder may be expended for the acquisition, construction, establishment, enlargement, improvement or protection of such an airport, including the acquisition of land, jointly by 2 or more municipalities.

(13) For the financing of a program of eradication of Dutch elm disease, including all disbursements on account of which reimbursement is authorized or may be authorized by the commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant to and consistent with chapter 132, 5 years.

771 (14) For the construction of sewers, sewerage systems and sewage treatment and disposal
772 facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city
773 or town, for a period not exceeding 30 years; provided, however, that either (i) the city or town
774 has an enterprise or special revenue fund for sewer services and that the accountant or auditor or
775 other officer having similar duties in the city or town shall have certified to the treasurer that
776 rates and charges have been set at a sufficient level to cover the estimated operating expenses
777 and debt service related to the fund, or (ii) the issuance of the debt is approved by a majority of
778 the members of the municipal finance oversight board.

779 (15) For the construction of municipal golf courses, including the acquisition of land, the
780 construction of buildings, and the cost of original equipment and furnishings, 20 years.

781 (16) For the payment of charges incurred under contracts authorized by section 4D of
782 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans
783 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
784 the loans shall be subject to the conditions of the applicable clauses of this section.

785 (17) For the construction of a regional incinerator for the purpose of disposing solid
786 waste, refuse and garbage by 2 or more communities, 20 years.

787 (18) For the lending or granting of money to industrial development financing authorities
788 and economic development and industrial corporations, with the approval of the Massachusetts
789 office of business development and the director of housing and community development, 20
790 years.

791 (19) For the purposes of implementing a project financed in whole or in part by the
792 Farmers Home Administration of the United States Department of Agriculture, pursuant to 7

793 USC 1921, et seq., up to 40 years. Regional school districts established under any general or
794 special law shall be authorized to incur debt for the purposes and within the limitations described
795 in this clause.

796 (20) For the cost of cleaning up or preventing pollution caused by existing or closed
797 landfills or other solid waste disposal facilities, including clean up or prevention activities taken
798 pursuant to chapter 21E or chapter 21H, 30 years; provided, however, that no indebtedness shall
799 be incurred hereunder until plans relating to the project shall have been submitted to the
800 department of environmental protection and the approval of said department has been granted
801 therefor.

802 (21) For the construction of incinerators, refuse transfer facilities, recycling facilities,
803 composting facilities, resource recovery facilities or other solid waste disposal facilities, other
804 than landfills, for the purpose of disposing of waste, refuse and garbage, 25 years; provided,
805 however, that no indebtedness shall be incurred hereunder until plans relating to the project shall
806 have been submitted to the department of environmental protection and the approval of said
807 department has been granted therefor.

808 (22) For remodeling, reconstructing or making extraordinary repairs to incinerators,
809 refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste
810 disposal facilities, other than landfills, owned by the city, town or district, and used for the
811 purpose of disposing of waste, refuse and garbage, 10 years; provided, however, that no
812 indebtedness shall be incurred hereunder until plans relating to the project shall have been
813 submitted to the department of environmental protection and the approval of said department has
814 been granted therefor.

(23) For the purpose of closing out a landfill area, opening a new landfill area, or making improvements to an existing landfill area, 25 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(24) For the acquisition of a dam or the removal, repair, reconstruction and improvements to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam, 40 years; provided, however, that this clause shall include dams as defined in section 44 of chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise and located within a municipality, including any real property appurtenant thereto, if the dam and any appurtenant real property is not at the time of such acquisition owned or held in trust by the commonwealth.

SECTION 63. Section 9 of chapter 44 of the General Laws, as so appearing, is hereby amended by striking out, in line 8, the words “(6), (7), or (7A)” and inserting in place thereof the following words:- or (6).

SECTION 64. Section 17 of said chapter 44, as so appearing, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph:-

If a city, town or district votes to issue bonds, notes or certificates of indebtedness in accordance with law, the officers authorized to issue the same may, in the name of such city, town or district, make a temporary loan for a period of not more than 2 years in anticipation of the money to be derived from the sale of such bonds, notes or certificates, and may issue notes therefor. A city, town or district may refund, by the issue of other notes, a temporary loan issued

837 under the authority of the first sentence; provided, however, that the period from the date of issue
838 of the original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless
839 such temporary loan is paid in part from revenue funds of the city, town or district as hereinafter
840 provided for, in which case the period from the date of issue of the original loan to the date of
841 maturity of the refunding loan shall not exceed 10 years. A temporary loan refunded under this
842 section shall be paid in part from revenue funds of the city, town or district at or before the
843 maturity date of any such refunding loan that is issued to mature more than 2 years, but not more
844 than 3 years, from the date of issue of the original loan. A like payment from revenue funds
845 shall be made at or before the maturity date of any such refunding loan that is issued to mature
846 more than 3 years, but not more than 4 years, from the date of issue of the original loan and again
847 at or before the maturity date of any such refunding loan that is issued to mature more than 4
848 years but not more than 5 years; more than 5 years but not more than 6 years; more than 6 years
849 but not more than 7 years; more than 7 years but not more than 8 years; more than 8 years but
850 not more than 9 years, from the date of the original loan, and again at or before the maturity date
851 of any such refunding loan that is issued to mature more than 9 years from the date of issue of
852 the original loan. Each such payment from revenue funds shall be at least equal to the minimum
853 annual payment which would have been required if such temporary loan had been converted to a
854 serial loan prior to its first refunding that required a payment from revenue funds under this
855 section, and the authorized amount of the serial loan shall be reduced by the aggregate amount of
856 all such payments. Each payment made by a city, town or district as provided in the preceding
857 sentence shall be reported by the auditor or accountant of the city or town or other officer having
858 similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include
859 the amount so reported in the determination of the next annual tax rate, unless the city, town or

district has otherwise made provision therefor. The amount of a payment from revenue funds made by a regional school district or regional refuse disposal district as provided herein shall be included in the next annual district operating and maintenance budget, unless the regional district committee has otherwise made provision therefor. The time within which a serial loan shall be due and payable shall not be extended by reason of the making of a temporary loan hereunder beyond the time fixed by law. If a balance remains in the proceeds of a temporary loan issued in anticipation of a serial loan at the time when the serial loan is issued, said balance may be applied to the payment of such temporary loan.

SECTION 65. Section 19 of said chapter 44, as so appearing, is hereby amended by inserting the following paragraph:-

Notwithstanding any general or special law to the contrary, the final payment on account of any bonds issued by a city, town or district may be made not later than the end of the fiscal year in which such bonds would otherwise have been payable under this chapter, or any other statutory authority under which the issuance of any such bonds was otherwise authorized.

SECTION 66. Said chapter 44, as so appearing, is hereby amended by striking out section 20 and inserting in place thereof the following section:-

Section 20. The proceeds of any sale of bonds or notes shall be used only for the purposes specified in the authorization of the loan, and may also be used for costs of preparing, issuing and marketing the bonds or notes, except as otherwise authorized by this section. If a balance remains after the completion of the project for which the loan was authorized, the balance may at any time be appropriated by a city, town or district for any purposes for which a loan may be incurred for an equal or longer period of time than that for which the original loan,

including temporary debt, was issued. Any balance not in excess of 50,000 dollars may be applied, with the approval of the chief executive officer, for the payment of indebtedness. If a loan has been issued for a specified purpose but the project for which the loan was authorized has not been completed and no liability remains outstanding and unpaid on account thereof, a city by a two-thirds vote of all of the members of the city council, or a town or district, by a two-thirds vote of the voters present and voting thereon at an annual town or district meeting, may vote to abandon or discontinue the project and the unexpended proceeds of the loan may be appropriated for any purpose for which a loan may be authorized for an equal or longer period of time than that for which the original loan, including temporary debt, was issued. Any premium received upon the sale of the bonds or notes, less the cost of preparing, issuing and marketing them, and any accrued interest received upon the delivery of the bonds or notes shall be (i) applied, if so provided in the loan authorization, to the costs of the project being financed by the bonds or notes and to reduce the amount authorized to be borrowed for the project by like amount; or (ii) appropriated for a project for which the city, town or district has authorized a borrowing, or may authorize a borrowing, for an equal or longer period of time than the original loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or notes authorized to be issued for the project by like amount. Notwithstanding this section, no appropriation from a loan or balance thereof shall be made that would increase the amount available from borrowed money for any purpose to an amount in excess of any limit imposed by general law or special act for that purpose. Additions to the levy limit for a debt exclusion are restricted to the true interest cost incurred to finance the excluded project.

SECTION 67. Said chapter 44, as so appearing, is hereby amended by striking out section 21A and inserting in place thereof the following section:-

Section 21A. The city council of a city, the board of selectmen of a town and the prudential committee, if any, otherwise, the commissioners of a district, may authorize and provide for the issuance of refunding bonds or notes of the city, town or district for the purpose of paying or refunding all or any designated part of an issue of bonds or notes then outstanding, including the amount of any redemption premium thereon; provided, however, that no such refunding bonds or notes shall be payable over a period longer than the period during which the original bonds or notes so refunded must be paid pursuant to law; and provided, further, that, notwithstanding any provision of any general or special law, city charter, city ordinance or city council rule or order to the contrary, any vote of the city council of a city authorizing and providing for the issuance of refunding bonds or notes of the city may be introduced and given final passage at 1 meeting of the city council, shall not be subject to any publication requirement, shall not be subject to any referendum provision, and shall be effective upon passage. The first annual payment of principal on account of an issue of refunding bonds or notes shall not be later than the last day of the fiscal year in which any of the bonds or notes being refunded would otherwise have been payable and the annual payments thereafter shall be arranged in accordance with the provisions of section 19; provided, however, that any annual payment earlier than the date on which the first annual payment is required to be made, may be in any amount. Except as otherwise provided in this section, the issuance of such refunding bonds or notes shall be governed by the applicable provisions of this chapter. Refunding bonds or notes issued under this section shall be subject to the same limit of indebtedness, if any, as the bonds or notes refunded by them; provided, however, that upon the issuance of such refunding bonds or notes, the bonds or notes refunded shall no longer be counted in determining any limit of indebtedness of the city, town or district under this chapter or any other applicable provision of law. If such

928 refunding bonds or notes are issued prior to the maturity or redemption date of the original bonds
929 or notes refunded, an amount of the proceeds of the refunding bonds or notes and other moneys
930 then available or to become available to the city, town or district, which moneys may include
931 income to be derived from the investment of such proceeds, sufficient to pay or provide for the
932 payment of the principal, redemption premium, if any, and interest on the bonds or notes so
933 refunded to the date fixed for their payment or redemption shall be held in a separate fund and in
934 trust solely for the payment of such principal, redemption premium and interest. The funds so
935 held may be invested pursuant to section 55 and the income derived from such investment may
936 be expended by the treasurer to pay the principal, redemption premium, if any, and interest on
937 the bonds or notes refunded until they are paid or redeemed; provided, however, that
938 notwithstanding any limitations on the maturity of investments under section 55, any such
939 investment may have a maturity not later than the date fixed for the payment or redemption of
940 the bonds or notes refunded.

941 The present value of the principal and interest payments due on refunding bonds issued
942 under this section shall not exceed the present value of the principal and interest payments to be
943 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or
944 regional school district shall notify the department of education in the event that bonds or notes
945 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under
946 this section and the amount of the state construction grant payable to the city, town, or regional
947 school district shall not be affected by any increase in the amount of interest payable on the
948 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable
949 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon
950 receipt of notification from a city, town or regional school district of a decrease in the amount of

interest payable related to such projects, the department of education shall recalculate the amount of the state construction grant that is payable to such city, town or regional school district.

If the mayor or city manager in a city, the board of selectmen of a town or the prudential committee of a district determines that the issuance of refunding bonds is reasonable and necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city, town or district, the official, board or committee may authorize refunding bonds for that purpose, even if the present value of the principal and interest payments due on the refunding bonds exceeds the present value of the principal and interest payments otherwise payable on the bonds to be refunded.

SECTION 68. Said chapter 44, as so appearing, is hereby amended by inserting after section 21B the following section:-

Section 21C. A city, town or district may by a two-thirds vote of its legislative body, if recommended by its chief executive officer, authorize any department of the city, town or district to enter into a lease purchase financing agreement to acquire equipment or improve a capital asset that may be financed by the issuance of debt under this chapter or otherwise authorized by law, for a term up to the useful life of the property to be procured as determined by its chief executive officer. Any lease purchase financing agreement under this section shall be considered a binding obligation of the city, town or district as if it were a debt authorization under this chapter, provided an appropriation available for the purpose has been made in the first fiscal year in which the lease becomes effective. Any city, town or district that follows the procedure in this section with respect to entering into a lease purchase financing agreement for the procurement of

any personal property for the governmental entity, may refinance the purchase with the issuance of refunding bonds under section 21A to pay the balance of the lease obligation.

SECTION 69. Section 25 of said chapter 44 is hereby repealed.

SECTION 70. Section 31 of said chapter 44, as so appearing, is hereby amended by inserting after the word “only”, in line 10, the following words:- upon a declaration by the governor of a state of emergency with respect to the disaster or.

SECTION 71. Said section 31 of said chapter 44, as so appearing, is hereby further amended by striking out the third sentence and inserting in place thereof the following sentence:- Payments of final judgments, awards or payments ordered or approved by a state or federal court or adjudicatory agency may, upon certification by the city solicitor or town counsel that no appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made from any available funds in the treasury, and the payments so made shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has otherwise made provision therefor.

SECTION 72. Said section 31 of said chapter 44, as so appearing, is hereby further amended by inserting after the word “selectmen”, in line 38, the following words:- , and the district counsel in place of the city solicitor or town counsel.

SECTION 73. Section 31D of said chapter 44, as so appearing, is hereby amended by striking out, in lines 4 through 8, the words “town manager and the finance or advisory committee in a town having a town manager, by the selectmen and the finance or advisory

committee in any other town, by the city manager and the city council in a city having a city manager or by the mayor and city council in any other city” and inserting in place thereof the following words:- chief administrative officer.

SECTION 74. Subsection (a) of section 33B of said chapter 44, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- In addition, the city council may, by majority vote, on recommendation of the mayor, transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year, any amount appropriated other than for the use of a municipal light department or a school department to any other appropriation.

SECTION 75. Subsection (b) of said section 33B of said chapter 44 of the General Laws, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- Alternatively, the selectmen, with the concurrence of the finance committee or other entity established under section 16 of chapter 39, may transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year, any amount appropriated other than for the use of a municipal light department or a school department to any other appropriation.

SECTION 76. Said chapter 44, as so appearing, is hereby amended by striking out sections 35, 36 and 37 and inserting in place thereof the following section:-

Section 35. Cities, towns, districts, and regional school districts shall conduct periodic audits of their accounts, according to any standards established by the director under section 38, and shall engage for that purpose a professional auditing firm or other independent accountant as may be necessary or appropriate. The chief executive officer of a city or town, the prudential

1016 committee, if any, otherwise the commissioners, of a district, or the regional district school
1017 committee may also cause an audit to be performed when, in their opinion, the condition of the
1018 accounts is such as to warrant the making of such audit necessary and useful.

1019 Notwithstanding any general or special law that provides for the director to cause an
1020 annual or other periodic audit of a regional or other governmental unit created within 1 or more
1021 cities or towns of the commonwealth to provide public services or conveniences, such
1022 governmental unit shall be considered a district for purposes of conducting a periodic audit under
1023 this section and sections 38, 39, 40, 41 and 42. Upon the completion of each audit, a copy shall
1024 be sent to the chief executive officer of each city or town which is a member of the governmental
1025 unit. The cost of each audit shall be a current expense of the governmental unit and shall be
1026 apportioned among the several cities and towns that are members of the unit in the same manner
1027 as other such expenses.

1028 SECTION 77. Said chapter 44, as so appearing, is hereby further amended by striking
1029 out sections 38, 39, 40 and 41 and inserting in place thereof the following 4 sections:-

1030 Section 38. The director shall make, and from time to time revise, such reasonable rules,
1031 regulations and guidelines, as may be necessary to establish minimum standards and methods of
1032 municipal and district accounting systems as the director determines are most effective in
1033 securing uniformity of classification in the accounts of cities, towns, and districts. Such
1034 accounting classifications, so far as they pertain to municipal or regional school committees,
1035 shall be subject to the advice and approval of the commissioner of elementary and secondary
1036 education. The specific areas to which such standards may relate shall include but are not
1037 limited to the following: the administration of all laws regarding city, town or district revenues,

1038 expenditures and debt, including the maximum useful life of projects, improvements or assets
1039 being financed with debt; the systematic accounting of financial transactions; the adequacy of
1040 financial records; and the frequency and content of audits.

1041 The director may, upon request or the director's own initiative, give an opinion to a city,
1042 town or district auditor, accountant or other officer having similar duties, collector, treasurer or
1043 other board or other officer, upon any question arising under any statute relating to accounting
1044 for revenues and expenditures and issuance of debt. The director may visit any city, town or
1045 district, inspect the work of its auditor, accountant or other officer having similar duties,
1046 collector, treasurer, or other officer having charge of any financial accounts or records; and
1047 require of them any information considered necessary regarding the procedures used in keeping
1048 the accounts or records, including access to all necessary papers, vouchers, books, records, and
1049 data. The director may require of city, town, or district officials such action as will tend to
1050 produce uniformity of accounting systems and standards through the commonwealth

1051 Section 39. Upon the completion of audits under section 35, the firm or person selected
1052 by the city, town or district shall render a report to the chief executive officer of the city or town,
1053 or other board or officer required by charter, or the prudential committee or commissioners of the
1054 district, embodying the results of the findings, with any suggestions considered advisable for the
1055 proper administration of the finances of the city, town, or district. A copy of the audit report
1056 shall be furnished to the director.

1057 Section 40. For the purpose of conducting audits of the accounts of all cities and towns
1058 annually, and of the accounts of each district and regional school district as often as once in 2
1059 years or annually as determined by the prudential committee, if any, otherwise the

commissioners, or the regional district school committee, the firm or person engaged for such purpose shall have access to all necessary papers, books, and records. All accounts subject to audit by town auditors under section 53 of chapter 41 shall be subject to audit, and the trustees of any property the principal or income of which, in whole or in part, was bequeathed or given in trust for public uses for the benefit of the city or town or any part thereof, or for the benefit of the inhabitants of the city or town or any part thereof, shall give the firm or person access to their accounts, funds, securities and evidences of property for the purposes of the audit. Upon the completion of each audit as aforesaid, a report thereunder shall be made to the mayor and city council in cities, the selectmen in towns, the prudential committee and commissioners in a district, and the regional district school committee in a regional school district, and a copy of the same shall be furnished to the city, town or district clerk, who shall cause the same or a summary of its essential features to be published at the expense of the city, town or district. A copy of the audit report shall be furnished to the director of accounts. If embezzlement or other criminal activity is suspected as a result of audit findings, the foregoing city, town, or district officials shall bring the relevant information to the attention of the district attorneys and attorney general and give assistance to any investigation instituted in response.

Commencing with the fiscal year 1987, regional school districts may satisfy the requirements of the Single Audit Act of 1984, 31 USC Sec. 7502, by causing audits of its records to be made annually or biennially by an independent auditor to be selected by such regional school districts to conduct such audits. Such audits shall be made in accordance with federal government auditing standards.

Section 41. Whenever it appears to the director that a city, town or district has failed to meet the minimum standards and methods of municipal and district accounting prescribed under

section 38, or to provide the information required under section 43 or other statute, the director shall notify the city, town or district of the actions necessary to ensure compliance or to provide the required information. The notice shall contain a statement that failure to comply may result in the director taking action to ensure compliance, including contracting for any services necessary or appropriate to do so. If such city or town fails, within a reasonable time, to comply with the requirements of the director, and continues to fail to comply, the director may contract on behalf of the city or town for any professional or technical services necessary to meet the standards or obtain the necessary information. The costs of the services shall be incurred by the commonwealth; and payment shall be deducted by the state treasurer under section 20A of chapter 58 from any amount distributable or payable by the commonwealth to such city or town.

SECTION 78. Said chapter 44, as so appearing, is hereby further amended by striking out section 42 and inserting in place thereof the following section:-

Section 42. Whenever a city, town or district causes an audit of its accounts or the accounts of separate departments to be made by a firm or person of its own selection, the city, town or district clerk shall immediately, upon the employment of such firm or person, file the name and address with the director, and such firm or person shall, within 10 days after making the report of the audit and recommendations to the city, town or district, file a certified copy thereof with the director.

SECTION 79. Said chapter 44, as so appearing, is hereby further amended by striking out sections 43 and 44 and inserting in place thereof the following 2 sections:-

Section 43. The director shall annually require the auditor or other accounting officer of each city and town to submit schedules to provide for uniform returns giving detailed statements

1105 of all receipts classified by sources, and all payments classified by objects, for its last fiscal year;
1106 a statement of the public debt showing the purpose for which each item of the debt was created
1107 and the provision made for the payment thereof; and a statement of assets and liabilities at the
1108 close of the fiscal year. The director may prescribe standard forms intended to promote the
1109 systematic accounting of financial transactions and the publication of the same in the city and
1110 town reports. The director shall collect from the proper local authorities such other information
1111 pertaining to municipal affairs as in the director's judgment may be of public interest. All
1112 accounting and other officials and custodians of public money of cities and towns shall properly
1113 complete and return promptly to the director all schedules required of them. If a city or town
1114 fails within 60 days after a request has been made by the director to furnish the information to be
1115 collected under this section, the director may obtain the information in accordance with section
1116 41.

1117 Section 44. The commissioner of revenue may obtain and compile statistics about the
1118 financial affairs of cities and towns and other information of public interest pertaining to
1119 municipal affairs. Such statistics and other information the commissioner deems relevant may be
1120 published and distributed through such means and methods as the commissioner shall choose.
1121 The commissioner may also publish, at such intervals as is considered advisable, bulletins or
1122 special reports of the director about municipal affairs.

1123 SECTION 80. Section 46 of chapter 44 of the General Laws is hereby repealed.

1124 SECTION 81. Said chapter 44, as so appearing, is hereby further amended by striking
1125 out section 46A and inserting in place thereof the following section:-

1126 Section 46A. The director may, if conditions appear to the director to warrant it, review
1127 the accounts and financial transactions and affairs of a city or town, or of any department, board,
1128 commission or officer thereof. For the purpose of conducting the review, the director may visit
1129 any city, town, or district office and require any information the director considers necessary.
1130 Upon the completion of any review, the director may publish a summary of its essential features.
1131 A municipal officer or employee or a member of a municipal department, board or commission
1132 whose accounts or transactions are being reviewed under this section shall afford to the director
1133 such assistance as the director may require. Refusal or neglect by such an officer, employee or
1134 member to afford such assistance shall be punished by a fine of not more than 500 dollars or by
1135 imprisonment for not more than 1 year, or both.

1136 SECTION 82. Section 53 of said chapter 44, as so appearing, is hereby amended by
1137 striking out clauses (2) and (3) and inserting in place thereof the following clauses:-

1138 (2) sums not in excess of 150,000 dollars recovered under the terms of fire or physical
1139 damage insurance policy or received in restitution for damage done to such city, town or district
1140 property may, with the approval of the chief executive officer, be used by the officer or
1141 department having control of the city, town or district property for the restoration or replacement
1142 of such property without specific appropriation during the fiscal year in which they are received
1143 or 120 days after receipt, whichever is later, and (3) sums recovered from pupils in the public
1144 schools for loss of or damage to school books, materials, electronic devices or other learning aids
1145 provided by the school committee, or paid by pupils for materials used in the industrial arts
1146 projects, may be used by the school committee for the restoration or replacement of such books
1147 or materials without specific appropriation.

1148 SECTION 83. Section 53A of said chapter 44 of the General Laws, as so appearing, is
1149 hereby amended by inserting after the first sentence the following sentence:-

1150 In the case of grants from the federal government or from the commonwealth, a county or
1151 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor
1152 to provide advance payment or reimbursement to the city, town or district, the officer or
1153 department may spend the amount of the advance payment, or the amount to be reimbursed, for
1154 the purposes of the grant, subject to the approvals required by this section. Any advance
1155 payment or reimbursement shall be applied to finance the grant expenditures; but any
1156 expenditures outstanding at the close of the fiscal year after the fiscal year in which the grantor
1157 approved the agreement shall be reported by the auditor or accountant of the city, town or
1158 district, or other officer having similar duties, or by the treasurer if there be no such officer, to
1159 the assessors, who shall include the amount so reported in the determination of the next annual
1160 tax rate, unless the city, town or district has otherwise made provision therefor.

1161 SECTION 84. Section 53D of said chapter 44 is hereby repealed.

1162 SECTION 85. Said chapter 44, as so appearing, is hereby amended by striking out
1163 section 53E½ and inserting in place thereof the following section:-

1164 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or
1165 ordinance the use of 1 or more revolving funds by 1 or more municipal agency, board,
1166 department or office which shall be accounted for separately from all other monies in the city or
1167 town and to which shall be credited any fees, charges or other receipts from the departmental
1168 programs or activities supported by the revolving fund. Expenditures may be made from such
1169 revolving fund without further appropriation, subject to the provisions of this section; provided,

1170 however, that expenditures shall not be made or liabilities incurred from any such revolving fund
1171 in excess of the balance of the fund nor in excess of the total authorized expenditures from such
1172 fund, nor shall any expenditures be made unless approved in accordance with sections 41, 42, 52
1173 and 56 of chapter 41.

1174 Interest earned on any revolving fund balance shall be treated as general fund revenue of
1175 the city or town. No revolving fund may be established under this section for receipts of a
1176 municipal water or sewer department, a municipal hospital or a cable television access service or
1177 facility or for receipts reserved by law, or as authorized by law, for expenditure for a particular
1178 purpose. No revolving fund expenditures shall be made for the purpose of paying any wages or
1179 salaries for full time employees unless the revolving fund is also charged for the costs of fringe
1180 benefits associated with the wages or salaries so paid; provided, however, that such prohibition
1181 shall not apply to wages or salaries paid to full or part-time employees who are employed as
1182 drivers providing transportation for public school students; provided further, that only that
1183 portion of a revolving fund which is attributable to transportation fees may be used to pay such
1184 wages or salaries and provided, further, that any such wages or salaries so paid shall be reported
1185 in the budget submitted for the next fiscal year.

1186 A revolving fund shall be established under this section by by-law or ordinance. The by-
1187 law or ordinance shall specify for each fund: (1) the programs or activities for which the
1188 revolving fund may be expended; (2) the departmental receipts in connection with those
1189 programs or activities that shall be credited to the revolving fund; (3) the board, department or
1190 officer authorized to expend from such fund; (4) and any reporting or other requirements the city
1191 or town may impose. The establishment of any fund shall be made not later than the beginning
1192 of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during

1193 the course of any fiscal year, any new revenue source becomes available for the establishment of
1194 a revolving fund under this section, such a fund may be established in accordance with this
1195 section upon certification by the city auditor, town accountant, or other officer having similar
1196 duties, that the revenue source was not used in computing the most recent tax levy.

1197 The city or town shall, on or before July 1, of each year vote the limit on the total amount
1198 that may be expended from each revolving fund established under this section. In any fiscal year
1199 the limit on the amount that may be spent from a revolving fund may be increased with the
1200 approval of the city council and mayor in a city, or with the approval of the selectmen and
1201 finance committee in a town.

1202 Upon termination of any revolving fund, the balance in the fund at the end of that fiscal
1203 year shall revert to surplus revenue at the close of the fiscal year.

1204 The director of accounts may issue guidelines further regulating revolving funds
1205 established under this section.

1206 SECTION 86. Section 53F of said chapter 44, as so appearing, is hereby amended by
1207 striking out the second sentence.

1208 SECTION 87. The second paragraph of said section 53F of said chapter 44, as so
1209 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1210 following sentence:- Such agreements shall contain such terms and conditions as the treasurer or
1211 collector may deem appropriate to ensure fiscal stability and full disclosure.

1212 SECTION 88. Said section 53F of said chapter 44, as so appearing, is hereby further
1213 amended by striking out the fourth and fifth paragraphs and inserting in place thereof the
1214 following paragraph:-

1215 A treasurer or collector who has entered into an agreement pursuant to this section shall
1216 produce an annual report in order to determine whether funds maintained on deposit with a
1217 banking institution have exceeded the amount required by said agreement. Such report shall
1218 identify each banking institution with which such agreement was maintained in the year covered
1219 by the report, and the average daily amount, if any, maintained on deposit with such banking
1220 institution in excess of the amount necessary to fulfill the terms of agreement. A copy of such
1221 report shall be provided to the collector or treasurer, the mayor and city council, the selectmen,
1222 the regional school committee, the prudential committee, if any, otherwise the commissioners, of
1223 the city, town, or district, and a copy of the same shall be furnished to the inspector general.

1224 SECTION 89. Section 53G of said chapter 44, as so appearing, is hereby amended by
1225 inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by
1226 any municipal permit or license granting officer or board when implementing authority conferred
1227 under any statute, ordinance or by-law.

1228 SECTION 90. Said chapter 44, as so appearing, is hereby further amended by inserting
1229 after section 53G the following section:-

1230 Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law,
1231 ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities,
1232 sureties or other financial guarantees to secure the performance of any obligation by an applicant
1233 as a condition of a license, permit or other approval or authorization, the monies or other security

1234 received may be deposited in a special account. Such by-law, ordinance, rule or regulation shall
1235 specify (1) the type of financial guarantees required; (2) the treatment of investment earnings, if
1236 any; (3) the performance required and standards for determining satisfactory completion or
1237 default; (4) the procedures the applicant must follow to obtain a return of the monies or other
1238 security; (5) the use of monies in the account upon default; and (6) any other conditions or rules
1239 as the city or town determines are reasonable to ensure compliance with the obligations. Any
1240 such account shall be established by the municipal treasurer in the municipal treasury and shall
1241 be kept separate and apart from other monies. Monies in the special account may be expended
1242 by the authorized board, commission, department or officer, without further appropriation, to
1243 complete the work or perform the obligations, as provided in the bylaw, ordinance, rule or
1244 regulation. This section shall not apply to deposits or other financial surety received under
1245 section 81U of chapter 41 or other general or special law.

1246 SECTION 91. Said chapter 44, as so appearing, is hereby further amended by striking
1247 out section 53I and inserting in place thereof the following 3 sections:-

1248 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and
1249 fiftieth, three hundredth and three hundred and fiftieth anniversary of its settlement or
1250 incorporation and for the celebration of any semicentennial anniversary occurring thereafter or
1251 for other special celebration or event sponsored by the city or town for the benefit, enjoyment
1252 and edification of its residents and visitors, may appropriate money annually during the 5 years
1253 preceding such anniversary or special event. Notwithstanding the provisions of section 53 or any
1254 other law to the contrary, such city or town may establish in its treasury a special fund in which
1255 shall be deposited such sums as may be appropriated by it under this section, and any and all
1256 sums received from the sale of commemorative items, admission charges or other monies

1257 received in connection with the anniversary or special event. Any and all such sums received by
1258 the treasurer shall be kept separate from other moneys, funds or property of such city or town
1259 and the principal and interest thereof may, from time to time upon the authorization of the mayor
1260 or city manager, as the case may be, the board of selectmen or the majority of any special
1261 committee established to plan such celebration or special event, be expended for the purposes of
1262 said celebration or special event in the year of such celebration or special event and in the year
1263 preceding or succeeding the same. Any surplus remaining in said special fund after such
1264 celebration or special event is concluded, shall be transferred by such treasurer into the treasury
1265 of such city or town.

1266 Section 53J. Notwithstanding sections 53 and 53F½, in any city, town or district that
1267 borrows money to pay for improvements for which betterments or special assessments are
1268 assessed, revenues from such betterment and assessments, including interest charged thereon,
1269 shall be reserved for appropriation for the payment of debt issued in connection with such
1270 improvements. Any such revenues received by the treasurer shall be kept separate from all other
1271 monies of such city, town or district. Interest earned on the revenues shall remain with and
1272 become part of such revenues available for appropriation. No appropriations from the revenues
1273 for payments of principal and interest on such debt issue for any fiscal year shall exceed the
1274 same percentage of the principal and interest payment due in such year as the percentage of
1275 project costs for which the betterments or special assessments are assessed. Any surplus
1276 remaining after such debt is repaid shall belong to any enterprise fund established under section
1277 53F½ that the improvement for which the betterments or special assessments are assessed is part
1278 of, or if no such enterprise fund is established, to the general fund of such city, town or district.

1279 Section 53K. Notwithstanding section 53, any city or town that accepts this section may
1280 with respect to monies received from a party or applicant in connection with the entering into an
1281 agreement, or any condition or obligation required for the approval or issuance of a permit or
1282 license, including those issued under chapter 40A, chapter 40B, sections 81K-81GG of chapter
1283 41, chapter 138, chapter 111, section 8C of chapter 40, or other municipal permitting statutes or
1284 lawfully authorized ordinances, by-laws, rules, and regulations promulgated by any municipal
1285 permit or license approving or granting officer or board when implementing any authority
1286 conferred under any law, regulation, ordinance or by-law, deposit the monies into a special
1287 account. Any special account shall be established by the municipal treasurer in the municipal
1288 treasury and shall be kept separate and apart from other monies. Monies in any special account
1289 shall be expended at the direction of the chief executive officer without further appropriation
1290 only for the purposes for which the monies were received.

1291 SECTION 92. Section 55 of said chapter 44, as so appearing, is hereby amended by
1292 striking out the fourth sentence and inserting in place thereof the following sentence:-

1293 A treasurer of a city, town, district or regional school district may invest or deposit the
1294 portion of revenue cash as the treasurer shall deem not required to pay expenses until the cash is
1295 available and all or any part of the proceeds from the issue of bonds or notes, prior to their
1296 application to the payment of liabilities incurred for the purposes for which the bonds or notes
1297 were authorized in (1) term deposits or certificates of deposit having a maturity date from date of
1298 purchase of up to 3 years; (2) trust companies, national banks, savings banks, banking companies
1299 or cooperative banks; (3) obligations issued or unconditionally guaranteed by the United States
1300 government or any agency thereof having a maturity from date of purchase of 1 year or less; (4)
1301 United States government securities or securities of United States government agencies

1302 purchased under an agreement with a trust company, national bank or banking company to
1303 repurchase at not less than the original purchase price of said securities on a fixed date, not to
1304 exceed 90 days; (5) shares of beneficial interest issued by money market funds registered with
1305 the Securities and Exchange Commission under the Investment Company Act of 1940, as
1306 amended, operated in accordance with Section 270.2a-7 of Title 17 of the Code of Federal
1307 Regulations, that have received the highest possible rating from at least 1 nationally recognized
1308 statistical rating organization and the purchase price of shares of beneficial interest purchased
1309 pursuant to this section shall not include any commission that these companies may charge; or
1310 (6) participation units in a combined investment fund under section 38A of chapter 29; provided,
1311 however, that no temporary notes in anticipation of revenue shall be issued under section 4 as
1312 long as any revenue cash, exclusive of revenue sharing or other revenue cash the use of which is
1313 restricted to purposes other than current maintenance expenses, remains so invested.

1314 SECTION 93. Section 69 of said chapter 44, as so appearing, is hereby amended by
1315 inserting after the word “check”, each time it appears in lines 1, 4 and 10, the following words:-
1316 or electronic funds transfer.

1317 SECTION 94. Said section 69 of said chapter 44, as so appearing, is hereby further
1318 amended by striking out, in lines 8 and 9, the word “commissioner”, and inserting in place
1319 thereof the following words:- city, town or district treasurer.

1320 SECTION 95. Subsection (e) of section 3 of chapter 44B of the General Laws, as so
1321 appearing, is hereby amended by inserting after subparagraph (4) the following paragraph:-

1322 A person claiming an exemption provided under this subsection may apply to the board
1323 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the

1324 deadline for an application for exemption under section 59 of chapter 59. Any person aggrieved
1325 by the decision of the assessors, or by their failure to act, upon such application may appeal as
1326 provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this
1327 chapter shall be open for inspection only as provided in section 60 of chapter 59.

1328 SECTION 96. Section 28 of chapter 51 of the General Laws, as so appearing, is hereby
1329 amended by striking out, in line 2, the word “eight” and inserting in place thereof the following
1330 words:- at least 5 o’clock but not later than 8.

1331 SECTION 97. Said section 28 of said chapter 51, as so appearing, is hereby further
1332 amended by striking out, in line 5, the word “four” and inserting in place thereof the following
1333 number:- 5.

1334 SECTION 98. Said section 28 of said chapter 51, as so appearing, is hereby further
1335 amended by striking out, in lines 6 to 7, inclusive, the words “and from seven to eight o’clock in
1336 the evening.”

1337 SECTION 99. Section 67 of chapter 54 of the General Laws, as so appearing, is hereby
1338 amended by adding the following four paragraphs:-

1339 A community may opt to substitute paper voting lists for electronic poll books. Those
1340 communities who elect to use electronic poll books shall inform the elections division of the
1341 Office of the Secretary of State of their election to use the poll books at the check-in table.

1342 Poll books shall only be used if they produce a receipt which provides the name, address,
1343 date of birth, and voter identification number of the voter in barcode form. Each voter will
1344 receive the appropriate ballot and the poll book receipt. After the voter completes the ballot, the

1345 voter shall present himself to the check-out table and provide the receipt to the election worker at
1346 the check-out table. Only after the election worker receives the receipt, shall the voter be
1347 permitted to cast his or her ballot.

1348 Those communities who choose to use the poll books shall provide a separate poll book
1349 for the check-in table at each precinct. Only one election worker shall be required to work the
1350 check-in table for those communities who opt to use poll books.

1351 Any voters who vote through the absentee or early voting process shall also be processed
1352 through the poll book. The receipts for said voters shall be presented at the polls along with the
1353 respective ballots for processing on election day.

1354 SECTION 100. Said section 67 of said chapter 54, as so appearing, is hereby further
1355 amended by inserting, after the second sentence, the following sentence:- The presiding officer at
1356 each polling place may determine the most expedient manner in which to complete the check off
1357 procedures stated herein.

1358 SECTION 101. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
1359 amended by inserting after the word “corporations”, in line 6, the words:- or research and
1360 development corporations.

1361 SECTION 102. Said chapter 58, as so appearing, is hereby amended by striking out
1362 section 5 and inserting in place thereof the following section:-

1363 Section 5. The commissioner may give instructions for preparing the notice and bringing
1364 in the lists required by section 29 of chapter 59, and may prescribe forms therefor so arranged
1365 that the statement of the person bringing in a list will include all assessable property held by such

person. The commissioner may prescribe forms for the lists and statements required therein relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

SECTION 103. Section 8 of said chapter 58, as so appearing, is hereby amended by striking out the first and second sentences.

SECTION 104. Section 8C of said chapter 58, as so appearing, is hereby amended by striking out the first and second sentences and inserting in place thereof the following sentence:-

A city or town may establish, relative to sites or portions of sites that will be used as affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial, an agreement between the city or town and the developer of the sites or portions of sites, regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up to 100 per cent of the outstanding interest and costs on the sites or portions of sites.

SECTION 105. Said section 8C of said chapter 58, as so appearing, is hereby further amended by striking out, in line 28, the words “, the commissioner”.

SECTION 106. Said chapter 58, as so appearing, is hereby amended by striking out sections 13 through 17, inclusive, and inserting in place thereof the following 5 sections:-

Section 13. As used in this section and sections 14 through 17, inclusive, the following words shall have the following meanings:

“Base year valuation”, for each city and town, the valuation of state-owned land within the city or town as of January 1, 2017 as determined by the commissioner under this section.

1385 “Base year per-acre land valuation”, for each city and town, the valuation per-acre of
1386 state-owned land as determined by the commissioner during the base year valuation of state-
1387 owned land under this section.

1388 “Fair cash valuation”, for each city and town, the valuation of state-owned land located in
1389 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under
1390 section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation
1391 as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by
1392 which such valuation has changed, as determined by the commissioner from the biennial
1393 equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for
1394 January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair
1395 cash valuation of state-owned land dispositions since the base year valuation. The fair cash
1396 valuation of any state-owned land acquisitions and dispositions within the city or town shall
1397 equal the product of the per-acre land valuation for the city or town times the number of acres of
1398 such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair
1399 cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to
1400 establish a valuation under section 14 by the percentage, if any, by which such valuation has
1401 changed, as determined by the commissioner from the biennial equalized valuation for the
1402 preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the
1403 fair cash valuation of state-owned land dispositions during the preceding calendar year.

1404 “State-owned land” for any January 1, all land owned by the commonwealth and used for
1405 the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp
1406 ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the
1407 University of Massachusetts, or a public institution under the department of correction, the

1408 department of higher education, the department of mental health, the department of
1409 developmental services, the department of public health, the department of transitional
1410 assistance, or the department of youth services, land owned by the commonwealth known as the
1411 Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills
1412 Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth
1413 and under the care and control of the department of conservation and recreation and used for
1414 recreational or conservation purposes, except land which at the time of the establishment of the
1415 department was held by the former Metropolitan District Commission; and of all land held by the
1416 department of environmental protection for use as a solid waste disposal facility under sections
1417 18 through 24, inclusive, of chapter 16; and of any land acquired by the low-level radioactive
1418 waste management board pursuant to paragraph (g) of section 23 of chapter 111H. "State-owned
1419 land" shall not include (1) buildings, structures, improvements or other things erected thereon or
1420 affixed thereto, or (2) land which at the time of its acquisition by the commonwealth was exempt
1421 from local taxation, except land under the care and control of the department of fish and game
1422 and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by
1423 the commonwealth under the care and control of the federal government.

1424 "Per-acre land valuation", for each city and town, the per acre land valuation used to
1425 determine the fair cash valuation of state-owned land acquisitions and dispositions during any
1426 calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land
1427 valuation, adjusted by the percentage, if any, by which such valuation has changed, as
1428 determined by the commissioner from the biennial equalized valuation reported for such city and
1429 town under sections 10 through 10C, inclusive, for January 1, 2018. Thereafter, the valuation
1430 shall equal the per acre land valuation last established, adjusted by the percentage, if any, by

1431 which such valuation has changed, as determined by the commissioner from the biennial
1432 equalized valuation for the January 1 preceding the year for which the commissioner is to
1433 establish a valuation under section 14. The valuation shall be used to determine the fair cash
1434 valuation of state-owned land acquisitions and dispositions for the year in which the
1435 commissioner makes such per-acre land valuation and the succeeding year, and until another
1436 such valuation is made.

1437 “Reimbursement Percentage”, for each city and town, the fair cash valuation percentage
1438 share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land.
1439 The percentage shall be the fair cash valuation of the state-owned land within the city or town as
1440 of January 1 divided by the total fair cash valuation of all state-owned land as of January 1.

1441 Section 14. In 2019 and every 2 years thereafter, the commissioner, not later than June 1,
1442 shall determine the fair cash valuation of state-owned land located within each city or town
1443 under section 13. To assist in making the determination the commissioner may require oral or
1444 written information from any officer or agent of the commonwealth or of any city or town
1445 therein and from any other inhabitant thereof, and may require such information to be on oath.
1446 Such officers, agents and persons, so far as able, shall furnish the commissioner with the required
1447 information in such form as he may indicate, within 15 days after being so requested by him.

1448 With respect to land held by the division of watershed management in the department of
1449 conservation and recreation for the purposes named in section 5G of chapter 59, the
1450 commissioner shall, by June 1, also determine the fair cash valuation of such land in each city or
1451 town by the same method as provided in section 13 for determining the fair cash valuation of
1452 state-owned land and notify the division of the valuations.

1453 Section 15. Whenever the commonwealth acquires or disposes of land, the commissioner
1454 of the division of capital assets management shall notify the commissioner. The commissioner
1455 shall determine whether the acquisition or disposition is state-owned land as defined in section
1456 13. Land so determined by March 1 shall be included in or removed from the annual statement of
1457 fair cash valuation and reimbursement percentages made by the commissioner under section 16.

1458 Section 16. In every year, the commissioner shall deliver to the state treasurer a
1459 statement of the fair cash valuation reimbursement percentage for each city and town in which
1460 state-owned land is located, and of the amount of money to be paid to each such city and town as
1461 determined by the following section.

1462 Section 17. The treasurer in every year shall reimburse each city and town in which
1463 state-owned land is located an amount in lieu of taxes upon the reimbursement percentages
1464 reported to him by the commissioner under the preceding section, determined by multiplying the
1465 percentages by the amount appropriated for such purposes for the fiscal year. No
1466 reimbursements hereunder on account of lands owned by the commonwealth and under the care
1467 and control of the department of conservation and recreation and used for recreational or
1468 conservation purposes shall be made from the Inland Fisheries and Game Fund.

1469 SECTION 107. Section 17A of said chapter 58 is hereby repealed.

1470 SECTION 108. Section 18F of said chapter 58, as so appearing, is hereby amended by
1471 striking out, in lines 2 and 3 and lines 9 and 10, each time they appear, the words "October first
1472 of the fiscal year," and inserting in place thereof in both instances the following words:-
1473 November 30 of the fiscal year, or during any fiscal year thereafter,.

1474 SECTION 109. Said chapter 58, as so appearing, is hereby amended by striking out
1475 section 31 and inserting in place thereof the following section:-

1476 Section 31. In addition to the forms expressly required by any other provision of law to
1477 be as prescribed or approved by the commissioner, the commissioner may prescribe any other
1478 form considered necessary or convenient for use under any provision of chapters 59 to 65C,
1479 inclusive; provided, that variance from a prescribed form shall not affect the validity of the form
1480 so used, if the form used is in substantial conformity to that so prescribed. In any case where the
1481 commissioner prescribes a form, the form may be completed or maintained electronically.

1482 SECTION 110. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
1483 amended by inserting after the words “50 percent”, in lines 2 and 41, each time they appear, the
1484 following words:- excluding the value of the land.

1485 SECTION 111. Said section 2D of said chapter 59, as so appearing, is hereby further
1486 amended by striking out, in line 17, the words “occupancy takes”, and inserting in place thereof
1487 the following words:-improvement and issuance of the occupancy permit take.

1488 SECTION 112. Said section 2D of said chapter 59, as so appearing, is hereby further
1489 amended by inserting after the word “improvement”, in line 23, the following words:- , or the
1490 succeeding fiscal year as the case may be,.

1491 SECTION 113. Subsection (e) of said section 2D of said chapter 59, as so appearing, is
1492 hereby further amended by adding the following sentence:- A property owner aggrieved by the
1493 failure of the assessors to so abate may, within 1 year following the fire or natural disaster, apply
1494 to the assessors for the abatement.

1495 SECTION 114. Section 5 of said chapter 59 of the General Laws, as so appearing, is
1496 hereby amended by inserting after the first paragraph, the following paragraphs:

1497 Real property exempt from taxation under clause Third and Eleventh of this section shall
1498 not be sold for, or converted to, residential, industrial or commercial use while so exempted
1499 unless the city or town in which the land is located has been notified of the intent to sell for, or to
1500 convert to, that other use.

1501 Any notice of intent to sell for other use shall be accompanied by a statement of intent to
1502 sell, a statement of proposed use of the land, the location and acreage of land as shown on a map
1503 drawn at the scale of the assessors map in the city or town in which the land is situated, and the
1504 name, address and telephone number of the property owner.

1505 Any notice of intent to sell for other use shall be accompanied by a certified copy of an
1506 executed purchase and sale agreement specifying the purchase price and all terms and conditions
1507 of the proposed sale, which is limited to only the real property exempted under clause Third and
1508 Eleventh of this section, and which shall be a bona fide offer. A bona fide offer to purchase shall
1509 mean a good faith offer, not dependent upon potential changes to current zoning or conditions or
1510 contingencies relating to the potential for, or the potential extent of, subdivision of the property
1511 for residential use or the potential for, or the potential extent of development of the property for
1512 industrial or commercial use, made by a party unaffiliated with the property owner for a fixed
1513 consideration payable upon delivery of the deed. Any notice of intent to sell for other use shall
1514 also be accompanied by any additional agreements or a statement of any additional consideration
1515 for any contiguous real property under the same ownership, and not exempted under clause Third
1516 and Eleventh of this section, but sold or to be sold contemporaneously with the proposed sale.

1517 Any notice of intent to convert to other use shall be accompanied by a statement of intent
1518 to convert, a statement of proposed use of the real property, the location and acreage of the
1519 property as shown on a map drawn at the scale of the assessors map in the city or town in which
1520 the property is situated, the name, address and telephone number of the property owner and the
1521 owner's attorney, if any.

1522 The notice of intent to sell or convert shall be sent by the property owner by certified
1523 mail or hand delivered to the mayor and city council of a city, or board of selectmen of a town,
1524 and in the case of either a city or a town, to its board of assessors and its planning board, if any.

1525 A notarized affidavit that the property owner has mailed or delivered a notice of intent to
1526 sell or convert shall be conclusive evidence that the owner has mailed the notice in the manner
1527 and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to
1528 which it relates.

1529 The notice of intent to sell or convert shall be considered to have been duly mailed if
1530 addressed to the mayor and city council or board of selectmen in care of the city or town clerk;
1531 and to the planning board and assessors if addressed to them directly.

1532 If the notice of intent to sell or convert does not contain all of the material described
1533 above, then the town or city, within 30 days after receipt, shall notify the owner in writing that
1534 notice is insufficient and does not comply.

1535 For a period of 120 days after the day following the latest date of deposit in the United
1536 States mail of any notice which complies with this section, the city or town shall have, in the
1537 case of intended sale, a first refusal option to meet a bona fide offer to purchase the property.

1538 In the case of intended or determined conversion not involving sale, the municipality
1539 shall have an option to purchase the property at full and fair market value to be determined by an
1540 impartial appraisal performed by a certified appraiser hired at the expense of the municipality or
1541 its assignee, the original appraisal to be completed and delivered to the property owner within 30
1542 days after the notice of conversion to the municipality. In the event that the property owner is
1543 dissatisfied with the original appraisal, the owner may, at the owner's expense, contract for a
1544 second appraisal, to be completed within 60 days after the delivery of the notice to convert. If,
1545 after completion of the second appraisal, the parties cannot agree on a consideration, the parties
1546 will contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne
1547 equally by both parties. The third appraisal shall be delivered to both parties within 90 days after
1548 the notice of conversion to the municipality and shall be the final determination of consideration.
1549 Upon agreement of a consideration, the city or town shall then have 120 days to exercise its
1550 option. During the appraisal process, the owner may revoke the intent to convert at any time and
1551 with no recourse to either party.

1552 The option may be exercised only after a public hearing followed by written notice
1553 signed by the mayor or board of selectmen, mailed to the property owner by certified mail at the
1554 address that is specified in the notice of intent. Notice of public hearing shall be given in
1555 accordance with section 20 of chapter 30A.

1556 The notice of exercise shall also be recorded at the registry of deeds and shall contain the
1557 name of the record owner of the land and description of the premises adequate for identification
1558 of them.

1559 The notice to the property owner of the city or town's election to exercise its option shall
1560 be accompanied by a proposed purchase and sale contract or other agreement between the city or
1561 town and the owner which, if executed, shall be fulfilled within a period of not more than 90
1562 days after the date the contract or agreement, endorsed by the owner, is returned by certified mail
1563 to the mayor or board of selectmen, or upon expiration of any extended period that the owner has
1564 agreed to in writing, whichever is later.

1565 At the public hearing or a further public hearing, the city or town may assign its option to
1566 a nonprofit conservation organization or to the commonwealth or any of its political subdivisions
1567 under the terms and conditions that the mayor or board of selectmen may consider appropriate.
1568 Notice of public hearing shall be given in accordance with section 20 of chapter 30A.

1569 If the first refusal option has been assigned to a nonprofit conservation organization or to
1570 the commonwealth or any of its political subdivisions, the mayor or board of selectmen shall
1571 provide written notice of assignment to the property owner. The notice of assignment shall state
1572 the name and address of the organization or agency of the commonwealth which will exercise
1573 the option in addition to the terms and conditions of the assignment. The notice of assignment
1574 shall be recorded with the registry of deeds.

1575 Failure to record either the notice of exercise or the notice of assignment within the 120
1576 day period shall be conclusive evidence that the city or town has not exercised its option.

1577 If the option has been assigned to a nonprofit conservation organization or to the
1578 commonwealth or any of its political subdivisions, the option may be exercised by the assignee
1579 only by written notice to the property owner signed by the assignee, mailed to the owner by
1580 certified mail at the address that is specified in the notice of intent. The notice of exercise shall

1581 also be recorded with the registry of deeds and shall contain the name of the record owner of the
1582 land and description of the premises adequate for identification of them.

1583 The notice of exercise to the property owner shall be accompanied by a proposed
1584 purchase and sale contract or other agreement between the assignee and owner which, if
1585 executed, shall be fulfilled within a period of not more than 90 days, or upon expiration of any
1586 extended period the owner has agreed to in writing, from the date the contract or agreement,
1587 endorsed by the owner, is returned by certified mail to the assignee.

1588 During the 120 day period, the city or town or its assignees, shall have the right, at
1589 reasonable times and upon reasonable notice, to enter upon the land for the purpose of surveying
1590 and inspecting the land, including, but not limited to, soil testing for purposes of Title V and the
1591 taking of water samples.

1592 The city or town or its assignee shall have all rights assigned to the buyer in the purchase
1593 and sale agreement contained in the notice of intent.

1594 If the city or town elects not to exercise the option, and not to assign its right to exercise
1595 the option, the city or town shall send written notice of non-exercise, signed by the mayor or
1596 board of selectmen, to the property owner by certified mail at the address that is specified in the
1597 notice of intent. The notice of non-exercise shall contain the name of the owner of record of the
1598 land and description of the premises adequate for identification of them and shall be recorded
1599 with the registry of deeds.

1600 No sale or conversion of the land shall be consummated until the option period has
1601 expired or the notice of non-exercise has been recorded with the registry of deeds, and no sale of
1602 the land shall be consummated if the terms of the sale differ in any material way from the terms

1603 of the purchase and sale agreement which accompanied the bona fide offer to purchase as
1604 described in the notice of intent to sell except as provided in this section.

1605 This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage
1606 shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the
1607 sale to the parties in the manner described in this section for notice of intent to sell or convert,
1608 and the giving of notice may be established by an affidavit as described above.

1609 SECTION 115. Said section 5 of said chapter 59, as so appearing, is hereby amended by
1610 striking out the word “paragraph”, in lines 117 and 122, and inserting in place thereof in each
1611 instance the word:- sentence.

1612 SECTION 116. Said section 5 of said chapter 59, as so appearing, is hereby amended by
1613 striking out the words “or a manufacturing corporation”, in lines 321 and 322, and inserting in
1614 place thereof the words:- , manufacturing corporation or research and development corporation.

1615 SECTION 117. Said section 5 of said chapter 59, as so appearing, is hereby amended by
1616 striking out the first sentence of the second paragraph of clause Eighteenth A and inserting in
1617 place thereof the following sentence:-

1618 Any such person may, on or before the deadline for an application for exemption under
1619 section 59, apply to the board of assessors for an exemption of such real property from taxation
1620 during such year; provided, however, that in the case of real estate owned by a person jointly or
1621 as a tenant in common with a person not his spouse, the exemption shall not exceed that
1622 proportion of total valuation which the amount of his interest in such property bears to the whole
1623 tax due.

1624 SECTION 118. Said section 5 of said chapter 59, as so appearing, is hereby further
1625 amended by striking out, in lines 575 to 578, the words “value of ten thousand dollars, in respect
1626 to boats, fishing gear and nets owned and actually used by him in the prosecution of his business
1627 if engaged exclusively in commercial fishing” and inserting in place thereof the following
1628 words:- value of \$50,000, in respect to boats, fishing gear and nets, owned and actually used by
1629 the owner in the prosecution of his business if engaged in commercial fishing and if no less than
1630 50 per cent of his income is from commercial fishing.

1631 SECTION 119. Said section 5 of said chapter 59, as so appearing, is hereby further
1632 amended by striking out the first sentence of the third paragraph of clause Forty-first A and
1633 inserting in place thereof the following sentence:-

1634 Any such person may, on or before the deadline for an application for exemption under
1635 section 59, apply to the board of assessors for an exemption of such real property from taxation
1636 during such year; provided, however, that in the case of real estate owned by a person jointly or
1637 as a tenant in common with a person not his spouse, the exemption shall not exceed that
1638 proportion of total valuation which the amount of his interest in such property bears to the whole
1639 tax due.

1640 SECTION 120. Section 5C of said chapter 59, as so appearing, is hereby amended by
1641 striking out, in line 6, the word “twenty” and inserting in place thereof the following number:-
1642 35.

1643 SECTION 121. Said section 5C of said chapter 59, as so appearing, is hereby amended
1644 by striking out the second paragraph and inserting in place thereof the following paragraph:-

1645 In those cities and towns in which an exemption is made available hereunder, a taxpayer
1646 aggrieved by the failure to receive such residential exemption may apply for such residential
1647 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
1648 deadline for an application for exemption under section 59.

1649 SECTION 122. Section 5I of said chapter 59, as so appearing, is hereby amended by
1650 striking out the second paragraph and inserting in place thereof the following paragraph:-

1651 In those cities and towns in which an exemption is made available hereunder, a taxpayer
1652 aggrieved by the failure to receive such commercial exemption may apply for such commercial
1653 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
1654 deadline for an application for exemption under section 59.

1655 SECTION 123. Section 11 of said chapter 59, as so appearing, is hereby amended by
1656 striking out the first sentence and inserting in place thereof the following sentence:-

1657 Taxes on real estate shall be assessed, in the town where it lies, to the person who is the
1658 owner on January 1, and the person appearing of record, in the records of the county, or of the
1659 district, if such county is divided into districts, where the estate lies, as owner on January 1, even
1660 though deceased, shall be held to be the true owner thereof; provided, that whenever the
1661 assessors deem it proper, they may assess taxes upon real estate to the person who is in
1662 possession thereof on January 1, and such person shall thereupon be held to be the true owner
1663 thereof for the purposes of this section; provided, further, that whenever the assessors deem it
1664 proper, they may assess taxes upon any present interest in real estate to the owner of such interest
1665 on January 1; and provided, further, that in cluster developments or planned unit developments,
1666 as defined in section 9 of chapter 40A, the assessment of taxes on the commonland, so called,

1667 including cluster development common land held under a conservation restriction pursuant to
1668 section 31 of chapter 184, the beneficial interest in which is owned by the owners of lots or
1669 residential units within the plot, may be included as an additional assessment to each individual
1670 lot owner in the cluster.

1671 SECTION 124. Said section 11 of said chapter 59, as so appearing, is hereby further
1672 amended by striking out, in line 37, the words “the commissioner shall certify that”.

1673 SECTION 125. Said section 11 of said chapter 59, as so appearing, is hereby further
1674 amended by striking out the third paragraph and inserting in place thereof the following
1675 paragraph:-

1676 Whenever assessors cannot by reasonable diligence ascertain the name of the person
1677 appearing of record, they may assess taxes upon real property to persons unknown.

1678 SECTION 126. Section 23 of said chapter 59, as so appearing, is hereby amended by
1679 striking out, in line 10, the words “of that year”.

1680 SECTION 127. Said chapter 59, as so appearing, is hereby further amended by striking
1681 out section 25 and inserting in place thereof the following section:-

1682 Section 25. The assessors of each city or town shall raise by taxation each year a
1683 reasonable amount of overlay as the commissioner may approve. The overlay account may be
1684 used only for avoiding fractional divisions of the amount to be assessed and for abatements
1685 granted on account of property assessed for any fiscal year. Any balance in the overlay account
1686 in excess of the amount of the warrants remaining to be collected or abated, as certified by the
1687 board of assessors, shall be transferred by the board of assessors upon their own initiative or

1688 within 10 days of a written request by the chief executive officer, with written notice to the chief
1689 executive officer, to a reserve fund to be appropriated for any lawful purpose. Any balance in a
1690 reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section
1691 shall apply to fire, water and improvement districts.

1692 SECTION 128. Section 39 of said chapter 59, as so appearing, is hereby amended by
1693 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The
1694 valuation at which the machinery, poles, wires and underground conduits, wires and pipes of all
1695 telephone companies defined as incumbent local exchange carriers under 47 U.S.C. section
1696 251(h) shall be assessed by the assessors of the respective cities and towns where such property
1697 is subject to taxation shall be determined annually by the commissioner of revenue, subject to
1698 appeal to the appellate tax board, as hereinafter provided. On or before June 15 in each year, the
1699 commissioner of revenue shall determine and certify to the owner of such machinery, poles,
1700 wires and underground conduits, wires and pipes, and to the board of assessors of every city and
1701 town where such machinery, poles, wires and underground conduits, wires and pipes are subject
1702 to taxation, the valuation as of January 1 in such year of such machinery, poles, wires and
1703 underground conduits, wires and pipes in said city or town. Every owner and board of assessors
1704 to whom any such valuation shall have been so certified may, on or before the fifteenth day of
1705 July then next ensuing, appeal to the appellate tax board from such valuation. Every such appeal
1706 shall relate to the valuation of the machinery, poles, wires and underground conduits, wires and
1707 pipes of only one owner in one city or town, and shall name as appellees the commissioner of
1708 revenue and all persons, other than the appellant, to whom such valuation was required to be
1709 certified. Any appellee telephone company or board of assessors that has not filed its own

1710 appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the original
1711 appeal against that appellee, whichever is later.

1712 SECTION 129. Section 41 of said chapter 59, as so appearing, is hereby amended by
1713 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every
1714 telephone company owning any property required to be valued by the commissioner under
1715 section 39 shall annually, on or before March 1, make a return to the commissioner signed and
1716 sworn to by its treasurer. The commissioner may, for cause shown, authorize a later filing, but in
1717 no case later than April 1.

1718 SECTION 130. Said chapter 59, as so appearing, is hereby further amended by inserting
1719 after section 42A the following section:-

1720 Section 42B. Returns filed under section 38A or section 41, and books, papers, records
1721 and other data obtained under section 42A, shall, except in proceedings before the appellate tax
1722 board or a court of the commonwealth, be open only to the inspection of the commissioner, the
1723 assessors, or the deputies, clerks and assistants of either the commissioner or assessors, and any
1724 designated private auditors of the commissioner or the assessors as may have occasion to inspect
1725 the returns, books, papers, records and other data in the performance of their official, contractual
1726 or designated duties. For purposes of this section, a “designated private auditor“ shall be an
1727 individual, corporation or other legal entity selected by the commissioner to value property or
1728 exam records under section 42A, or by the assessors to examine the returns, books, papers,
1729 records and other data for purposes of determining whether to appeal the valuations certified by
1730 the commissioner under sections 38A, 39 or 42A. Nothing in this section shall prevent a

1731 company that submitted the information, or its designated representative, from inspecting or
1732 being provided a copy of the submission upon request.

1733 SECTION 131. Said chapter 59, as so appearing, is hereby amended by striking out
1734 section 45 and inserting in place thereof the following section:-

1735 Section 45. Each city or town shall provide, on or before January first, annually, suitable
1736 books for the use of its assessors in the assessment of taxes, which shall contain blank columns
1737 with uniform headings for a valuation list, in the form the commissioner shall, from time to time,
1738 determine.

1739 Any books or records required to be furnished to the assessors, or to be kept or
1740 maintained by them, under this section, or any section of chapters 59 to 60B, inclusive, may be
1741 created, completed or maintained electronically.

1742 SECTION 132. Said chapter 59, as so appearing, is hereby amended by striking out
1743 section 50 and inserting in place thereof the following section:-

1744 Section 50. The books or records required by section 45 shall contain a copy of this
1745 section, sections 43, 44, 45 and 46, and the certificates required by law to be signed by the
1746 assessors, with any explanatory notes as the commissioner considers necessary to secure
1747 uniformity of returns under the several headings.

1748 SECTION 133. Section 57 of said chapter 59 of the General Laws, as amended by
1749 section 9 of chapter 10 of the acts of 2015, is hereby amended by striking out the second, third,
1750 fourth, fifth and sixth sentences and inserting in place thereof the following sentences:- If any
1751 betterment assessment or apportionment thereof, water rate, annual sewer use charge and any

1752 other charge added to such tax, or more than one-half of the balance of any such tax as reduced
1753 by any abatement, remains unpaid either after November 1 of the fiscal year in which it is
1754 payable, or after the thirtieth day after the date on which the bill for such tax was mailed after
1755 October 1, interest at the rate of 14 per cent per annum, computed from the due date, shall be
1756 paid on so much of the unpaid amount as is in excess of said one-half of such balance. If the
1757 whole or any part of such tax remains unpaid after May 1 of such fiscal year, in addition to the
1758 interest as aforesaid, interest at such rate shall be paid on so much of the balance of such tax not
1759 so paid as does not exceed one half of such tax as reduced by any abatement and computed from
1760 May 1 of such fiscal year. Not later than April 1 of such fiscal year a notice shall be sent out
1761 showing the amount of such tax which, if not paid by May 1, shall bear interest computed from
1762 May 1. Bills for taxes assessed under section 75 or section 76 shall be sent out seasonably upon
1763 commitment, and shall be due and payable on the thirtieth day after the date on which the bill for
1764 such tax was mailed for all purposes except the calculation of interest as provided in this section.
1765 Taxes shall bear interest as hereinbefore provided in this section with respect to real estate and
1766 personal property taxes generally; provided, however, that if a bill for any such taxes is mailed
1767 on or after April 1 of the fiscal year to which the tax relates and remains unpaid after the thirtieth
1768 day after the date on which such bill was mailed, interest at the aforesaid rate, computed from the
1769 due date, shall be paid on so much of the tax that remains unpaid.

1770 SECTION 134. Said chapter 59, as appearing in the 2014 Official Edition, is hereby
1771 amended by striking out section 57A and inserting in place thereof the following section:-

1772 Section 57A. In any city or town that accepts this section, notwithstanding section 23D,
1773 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes,
1774 in an amount not in excess of 100 dollars, shall be due and payable in 1 installment and if

1775 unpaid after the day the first installment of the notice of preliminary tax or actual tax bill for the
1776 year is due, shall be subject to interest at the same rate and from the same date as any delinquent
1777 preliminary or actual tax first installment.

1778 SECTION 135. Section 57B of said chapter 59 is hereby repealed.

1779 SECTION 136. Section 59 of said chapter 59, as amended by chapter 10 section 11 of
1780 the Acts of 2015, is hereby amended by striking out, in line 2, the words “administrator of the
1781 estate of such person or the executor” and inserting in place thereof the following words:-
1782 personal representative of the estate of such person or the personal representative.

1783 SECTION 137. Said section 59 of said chapter 59, as so amended, is hereby further
1784 amended by striking out the fourth sentence and inserting in place thereof the following
1785 sentence:- The holder of a mortgage on real estate who has paid not less than one-half of the tax
1786 thereon may during the last 10 days of the abatement period of the year to which the tax relates
1787 apply in the manner above set forth for an abatement of such tax provided the person assessed
1788 has not previously applied for abatement of such tax, and thereupon the right of the person
1789 assessed to apply shall cease and determine.

1790 SECTION 138. Said section 59 of said chapter 59, as so amended, is hereby further
1791 amended by striking out the third paragraph and inserting in place thereof the following
1792 paragraph:-

1793 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,
1794 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-
1795 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-
1796 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,

1797 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before
1798 April 1 of the year to which the tax relates, or within 3 months after the bill or notice of
1799 assessment was sent, whichever is later.

1800 SECTION 139. Section 59A of said chapter 59, as appearing in the 2014 Official
1801 Edition, is hereby amended by striking out, in lines 5 and 6, the words “interest, penalties, and
1802 payment of real estate tax obligations”, and inserting in place thereof the following words:- real
1803 estate tax obligations, interest and costs.

1804 SECTION 140. Said section 59A of said chapter 59, as so appearing, is hereby further
1805 amended by striking out, in line 25, the words:- , the commissioner.

1806 SECTION 141. Section 64 of said chapter 59, as so appearing, is hereby amended by
1807 inserting after the word “due”, in line 15, the following words:- , including all preliminary and
1808 actual installments,.

1809 SECTION 142. Said section 64 of said chapter 59, as so appearing, is hereby further
1810 amended by striking out, in lines 17 and 25, the word “fifty-seven” and inserting in place thereof
1811 in both instances:- 23D, 57 or 57C.

1812 SECTION 143. Section 70A of said chapter 59, as so appearing, is hereby amended by
1813 striking out, in line 30, the words “of the year of such tax”.

1814 SECTION 144. Section 72 of said chapter 59 is hereby repealed.

1815 SECTION 145. Section 81 of said chapter 59, as so appearing, is hereby amended by
1816 striking out after the word “within”, in line 2, the word “seven” and inserting in place thereof the
1817 number:- 30.

1818 SECTION 146. Section 2 of chapter 60 of the General Laws, as so appearing, is hereby
1819 amended by striking out the second paragraph and inserting in place thereof the following
1820 paragraph:-

1821 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid
1822 tax on land committed to the collector or any of the collector's predecessors in office for
1823 collection, was assessed on a valuation insufficient to meet the charges or expenses of collection,
1824 or if any other committed tax is unpaid and is less than 25 dollars, the collector may notify the
1825 assessors in writing, on oath, stating why the tax cannot be collected. Upon receipt of the
1826 request, the assessors shall act on the request immediately, and, after due inquiry, may abate the
1827 tax and shall certify the abatement in writing to the collector. The certificate of abatement shall
1828 discharge the collector from further obligation to collect the tax so abated.

1829 SECTION 147. Section 3 of said chapter 60, as so appearing, is hereby amended by
1830 striking out the first sentence and inserting in place thereof the following sentence:- The collector
1831 shall forthwith, after receiving a tax list and warrant, send notice to each person assessed,
1832 resident or non-resident, of the amount of the person's tax; if mailed, it shall be postpaid and
1833 directed to the assessed person at the person's residential address on January 1 if known, or the
1834 address of the real estate or personal property to which the tax relates, unless the person shall
1835 otherwise direct the collector, in writing, in time and manner as the collector may require.

1836 SECTION 148. Section 3A of said chapter 60, as so appearing, is hereby amended by
1837 striking out the word "(a)", in line 63, and inserting in place thereof the following word:- (b).

1838 SECTION 149. Section 3B of said chapter 60 is hereby repealed.

1839 SECTION 150. Section 3C of said chapter 60, as so appearing, is hereby amended by
1840 inserting in line 9, after the word “and”, the following word:- vote.

1841 SECTION 151. Section 3C of chapter 60 of the General Laws, as so appearing, is hereby
1842 further amended by striking out, in line 12, the word “and” and inserting in place thereof the
1843 following word:- or.

1844 SECTION 152. Said section 3C of said chapter 60, as so appearing, is hereby further
1845 amended by striking out the first sentence of the second paragraph and inserting in place thereof
1846 the following sentence:-

1847 In any city or town establishing a scholarship fund or educational fund, there shall be a
1848 scholarship committee or educational fund committee to consist of the superintendent of the city
1849 or town schools or designee thereof, and no fewer than 4 residents of the city or town appointed
1850 by the mayor or board of selectmen to a term of 3 years.

1851 SECTION 153. Said section 3C of said chapter 60, as so appearing, is hereby further
1852 amended by striking out the third paragraph and inserting in place thereof the following
1853 paragraph:-

1854 The scholarship committee may distribute financial aid, or the educational committee
1855 may distribute supplemental educational funds for the school, from both interest and principal of
1856 the fund, without further appropriation. The scholarship committee or education committee shall
1857 establish a procedure for determining at least on an annual basis the amounts or percentage of the
1858 funds that shall be authorized for distribution and for notifying the investing officer or agency so
1859 that the funds may be made available in a timely manner and with a minimum of penalties.

1860 SECTION 154. Said chapter 60, as so appearing, is hereby amended by striking out
1861 section 6 and inserting in place thereof the following section:-

1862 Section 6. The collector shall make and keep the book, or an electronically prepared
1863 record, containing the tax list committed to the collector, and against the name of every person
1864 assessed for a tax, shall make entries showing the disposition thereof, whether reassessed, abated
1865 or paid, and the date of such disposition.

1866 SECTION 155. Section 50 of said chapter 60, as so appearing, is hereby amended by
1867 striking out the fifth and sixth sentences.

1868 SECTION 156. Section 57A of said chapter 60, as so appearing, is hereby amended by
1869 inserting after the word “check”, each time it appears, the following words:- or electronic funds
1870 transfer.

1871 SECTION 157. Said section 57A of said chapter 60, as so appearing, is hereby further
1872 amended by striking out, in line 12, the word “commissioner”, and inserting in place thereof the
1873 following words:- city or town tax collector.

1874 SECTION 158. Section 77 of said chapter 60, as so appearing, is hereby amended by
1875 striking out the second paragraph and inserting in place thereof the following paragraph:-

1876 Before foreclosure so much of the provisions of any covenant or agreement running with
1877 the land as calls for the payment of money by the owner thereof shall not be enforceable against
1878 a city or town which is the owner of record of the land under a tax title or taking, except during
1879 any period in which the city or town directly or indirectly in any capacity accepts or receives the
1880 benefit of such covenant or agreement or of any right or privilege created or affected thereby.

1881 SECTION 159. Section 81A of said chapter 60, as so appearing, is hereby amended by
1882 striking out the third paragraph and inserting in place thereof the following paragraph:-

1883 If at the expiration of the 30-day period, the inspector of buildings is of the opinion that
1884 action has not been initiated to correct the conditions described in the notice, the inspector shall
1885 immediately make an affidavit, under penalties of perjury, that the buildings on the land have
1886 been found to be abandoned property. The affidavit shall include therein the facts and
1887 circumstances which formed the basis of the inspector's findings, and a copy of the notice served
1888 on the record owner, or if service was by publication, an account of the steps taken to locate the
1889 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer
1890 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima
1891 facie evidence of such facts.

1892 SECTION 160. Said section 81A of said chapter 60, as so appearing, is hereby further
1893 amended by striking out the fourth, fifth and sixth paragraphs thereof.

1894 SECTION 161. Section 95 of said chapter 60, as so appearing, is hereby amended by
1895 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing
1896 for record or registration a statement under section 37A that a sale or taking cannot be legally
1897 made, the collector shall transmit a copy of the recorded statement to the city auditor, town
1898 accountant or officer having similar duties, who shall record the taxes that are the subject of the
1899 statement as taxes in litigation, and the collector shall be credited with those taxes until the time
1900 the collector must sell or take the land under that section.

1901 SECTION 162. Said chapter 60, as so appearing, is hereby amended by striking out
1902 section 105 and inserting in place thereof the following section:-

1903 Section 105. Forms to be used in proceedings for the collection of taxes under this
1904 chapter and chapter 59 and of all assessments which the collector is authorized or required by
1905 law to collect shall be as prescribed by the commissioner. In any case where the commissioner
1906 prescribes a form, the form may be completed or maintained electronically.

1907 SECTION 163. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby
1908 amended by striking out the sixth paragraph and inserting in place thereof the following 2
1909 paragraphs:-

1910 The excise imposed by this section shall not apply to motor vehicles leased for a full
1911 calendar year to a charitable organization when such vehicle is owned and registered by a lessor
1912 engaged in the business of leasing motor vehicles. As used herein, the term “charitable
1913 organization“ means an organization, other than a degree granting or diploma awarding
1914 educational institution, whose personal property is exempt from taxation under clause Third of
1915 section 5 of chapter 59.

1916 In any city or town which accepts this paragraph, the excise tax imposed by this section
1917 shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war
1918 defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces
1919 of the United States who was captured, separated and incarcerated by an enemy of the United
1920 States during an armed conflict, or to a motor vehicle owned and registered by or leased to the
1921 surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse
1922 remarries or fails to renew the registration.

1923 SECTION 164. Section 2A of said chapter 60A, as so appearing, is hereby amended by
1924 striking out after the word “registrar”, in line 18, the words “and by the joint committee on
1925 taxation”.

1926 SECTION 165. Said section 2A of said chapter 60A, as so appearing, is hereby further
1927 amended by inserting at the end of the first paragraph the following sentence:- In the alternative,
1928 if the excise remains unpaid for 14 days after a demand, the collector shall send the delinquent
1929 taxpayer a notice of intent to transmit to the registrar of motor vehicles a notice of non-payment
1930 as provided in this section, and if the taxpayer does not pay the excise within 30 days of such
1931 notice, then the collector shall so notify the registrar.

1932 SECTION 166. The General Laws are hereby amended by striking out chapter 60B and
1933 inserting in place thereof the following chapter:-

1934 CHAPTER 60B. EXCISE ON BOATS, SHIPS AND VESSELS IN LIEU OF LOCAL
1935 PROPERTY TAX

1936 Section 1. As used in this chapter, the following words shall, unless the context clearly
1937 requires otherwise, have the following meanings:

1938 “Director”, the director of the division of law enforcement of the department of fisheries,
1939 wildlife and environmental law enforcement.

1940 “Habitually moored or docked”, the place where the owner has usual mooring or dockage
1941 during July and August for the summer season.

1942 “Principally situated”, for a registered ship or vessel where it is registered, and for a non-
1943 registered ship or vessel, whether documented or not, the city or town in Massachusetts where it
1944 is principally located during the year.

1945 “Vessel”, every watercraft, including documented boats and ships, used or capable of
1946 being used as a means of transportation on water, and includes all equipment, including mode of
1947 power, and furnishings that are normally required aboard the vessel during accomplishment of
1948 the functions for which the vessel is being utilized.

1949 Section 2. (a) Except as hereinafter provided there shall be assessed and levied by each
1950 city and town in each fiscal year on every vessel, regardless of registration of origin, and its
1951 equipment, for the privilege of using the waterways of the commonwealth, an excise measured
1952 by the value thereof, as hereinafter defined and determined, at the rate of 10 dollars per 1000 of
1953 valuation.

1954 (b) Any person who owns such a vessel on July 1 shall annually, on or before September
1955 1, make a return on oath to the assessors of the city or town where such vessel is habitually
1956 moored or docked or in the case of a vessel which has no mooring or docking space, where said
1957 vessel is principally situated, setting forth the vessel’s registration or documentation number, if
1958 any; an adequate description, and the place of habitual mooring or docking or other principal
1959 location of said vessel.

1960 (c) For the purpose of computing the excise under this chapter, the value of each vessel,
1961 and its equipment, including any engine or motor used to propel the vessel, shall be deemed to be
1962 the fair cash value as determined by the assessors of each city and town, but not in excess of the
1963 following values:-

1964

1965 (d) The payment of such excise shall exempt such owner from any other tax applicable to
1966 said vessels and their equipment under chapter 59.

1967 (e) If an owner fails to make such a return within the time herein provided, the assessors
1968 may abate the tax otherwise imposed by this chapter if such owner provides the assessors with a
1969 reasonable excuse for failure to file such return and if the return is filed on or before October 31
1970 of the year in which the tax is assessed; but no abatement hereunder shall reduce the tax
1971 otherwise imposed to an amount less than the sum of the excise imposed by this section plus 50
1972 per cent thereof.

1973 (f) Said excise shall be assessed in the city or town where the vessel is habitually moored
1974 or docked, or in the case of a ship or vessel which has no mooring or docking space, where the
1975 ship or vessel is principally situated; provided, however, that if more than 1 municipality owns
1976 property in a harbor, the municipality which maintains such harbor in which the vessel is
1977 habitually moored, docked or situated shall assess and collect said excise; and provided, further,
1978 that where more than 1 municipality maintains portions of the harbor, the municipality which
1979 maintains that portion of the harbor in which the vessel is habitually moored, docked or situated
1980 shall assess and collect said excise.

1981 (g) No abatement under this section shall reduce any excise to less than 5 dollars; no
1982 abatement shall be granted in an amount less than 5 dollars and no refund shall be paid in an
1983 amount less than 5 dollars.

1984 (h) If during any fiscal year ownership of a vessel subject to an excise under this chapter
1985 is transferred by sale or otherwise and the registration of such vessel is surrendered, or if during

1986 any fiscal year the owner of a vessel subject to such an excise removes to another state and
1987 registers a vessel in such other state and surrenders or does not renew his registration in this
1988 state, the excise under this chapter shall be reduced, upon application, by an abatement equal to
1989 the proportion of an excise under this chapter on such vessel for the full fiscal year which the
1990 number of months in said year remaining after the month in which such transfer by sale or
1991 otherwise or such surrender or expiration of registration occurs bears to 12.

1992 (i) All sums received from the excise imposed under this chapter shall be paid into the
1993 treasury of the city or town and 50 per cent of said excise shall be credited to the municipal
1994 waterways improvement and maintenance fund established under section 5G of chapter 40.

1995 Section 3. The excise imposed by this chapter shall not apply to vessels described in
1996 section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth
1997 or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to
1998 ferries; to vessels, fishing gear and nets, with a value of \$50,000 or less, owned and actually used
1999 by the owner in the prosecution of his business if engaged in commercial fishing and if no less
2000 than 50 per cent of his income is from commercial fishing; nor to other vessels with a value of
2001 1,000 dollars or less. Said exemptions shall not subject said vessels and their equipment to any
2002 other tax under section 4 of chapter 59.

2003 Section 4. The board of assessors, upon assessing the excise imposed by this chapter,
2004 shall commit the same to the collector of taxes with their warrant for the collection thereof. The
2005 collector of taxes shall seasonably notify the owner of the excise assessed and the due date, but
2006 failure to receive notice shall not affect the validity of the excise. Said excise shall be due and

2007 payable at the expiration of 60 days from the date upon which the notice was issued by the
2008 collector pursuant to this chapter.

2009 Failure to pay said excise by the due date shall result in a penalty being imposed which
2010 shall be equal to 20 dollars or 20 per cent of the amount of the excise due, whichever is greater.
2011 The penalty shall be in addition to the amount of excise due and any interest thereon imposed by
2012 law. If said excise remains unpaid after the due date, the harbormaster of a city or town shall
2013 refuse to allow the vessel to moor, dock, or otherwise be situated within the waterways of said
2014 city or town. All sums received from said penalty shall be credited to the municipal waterways
2015 improvement and maintenance fund established under section 5G of chapter 40.

2016 Section 5. The provisions of law relative to the collection, payment, abatement,
2017 verification and administration of the motor vehicle excise imposed under chapter 60A shall so
2018 far as pertinent apply to the excise imposed under this chapter.

2019 Section 5A. No owner of a vessel shall be issued a registration decal or certificate of
2020 number, or renewal of such decal or certificate, under sections 2A and 3 of chapter 90B unless
2021 the owner has included with the application for such decal or certificate proof of payment of the
2022 full amount of the excise assessed for the prior fiscal year for any vessel for which the owner has
2023 a decal or certificate on July 1 of such year. Upon failure of the applicant to provide such proof
2024 of payment, or receipt of such other notice of non-payment made by the local tax collector that
2025 the director may determine, the director shall place the matter on record and not issue or renew a
2026 registration decal or certificate of number for any vessel owned by the person to whom the
2027 unpaid excise tax was assessed until after notice from the local tax collector that the matter has

2028 been disposed of in accordance with law. The provisions of section 2A of chapter 60A shall
2029 apply to any notifications of non-payment made by the local tax collectors.

2030 Section 6. The director shall annually, on or before October 1, transmit to the board of
2031 assessors of each city and town a list of all ships or vessels that were documented or registered
2032 on the immediately preceding July 1. The list shall include for each vessel, the name and
2033 residential address of the owner, if an individual, or name and principal place of business, if a
2034 corporation, partnership or other entity; the city or town in which the vessel is habitually moored
2035 or docked; the name of the manufacturer; the year of manufacture as designated by the
2036 manufacturer; the model type; the length; the horsepower of the engine or motor used to propel
2037 the vessel; and the document number or certificate of number of the vessel. The director may
2038 require from the owner such information as may be necessary for purposes of this chapter.

2039 SECTION 167. Section 4 of Chapter 64J of the General Laws, as so appearing, is hereby
2040 amended by inserting after the word “in”, in line 4, the following words:- or due to.

2041 SECTION 168. Section 13 of said chapter 64J, as so appearing, is hereby amended by
2042 striking out the first sentence and inserting in place thereof the following sentence:- The
2043 provisions of this chapter relative to the imposition, payment, collection and distribution of an
2044 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town (i) in
2045 which an airport is located if accepted and in effect before December 31, 1987, and (ii) that owns
2046 an airport, wherever located.

2047 SECTION 169. Said section 13 of said chapter 64J, as so appearing, is hereby further
2048 amended by adding the following sentence:- A city or town in which an airport it does not own is

2049 located and in which this chapter took effect after December 30, 1987 shall be deemed to have
2050 revoked its acceptance as of December 31, 2015.

2051 SECTION 170. Section 6 of chapter 70B of the General Laws, as appearing in the 2014
2052 Official Edition, is hereby amended by striking out, in line 72 the words “in section 7” and
2053 inserting in place thereof the following words:- by the director of accounts under section 38.

2054 SECTION 171. Section 14D of chapter 71, as so appearing, is hereby amended by
2055 inserting after the word “school”, in line 9, the following word:- committee.

2056 SECTION 172. Section 16 of chapter 71 of the General Laws, as so appearing, is hereby
2057 amended by striking out, in lines 53 and 54, the words “division of local services in the
2058 department of revenue” and inserting in place thereof the following words:- by the director of
2059 accounts under section 38 of chapter 44.

2060 SECTION 173. Section 16C of said chapter 71, as so appearing, is hereby amended by
2061 inserting after the word “transportation”, in line 7, the following words:- , subject to
2062 appropriation;.

2063 SECTION 174. Said chapter 71 is hereby amended by striking out section 16E, as so
2064 appearing, and inserting in place thereof the following section:-

2065 Section 16E. A regional school district shall be considered a district for purposes of
2066 conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. Upon the
2067 completion of each audit, a copy shall be sent to the chief executive officer and the school
2068 committee of each city or town which is a member of the district. The cost of each audit shall be

2069 apportioned among the several cities and towns that are members of the district in the same
2070 manner as the annual expenses of the district.

2071 SECTION 175. Section 16G½ of said chapter 71, as so appearing, is hereby amended by
2072 striking out after the word “amount”, in line 8, the words “director of accounts” and inserting in
2073 place thereof the following words:- the commissioner of elementary and secondary education.

2074 SECTION 176. Said section 16G½ of said chapter 71, as so appearing, is hereby
2075 amended by striking out after the word “the”, in line 25, the words “director of accounts” and
2076 inserting in place thereof the following words:- commissioner of elementary and secondary
2077 education.

2078 SECTION 177. Said chapter 71, as so appearing, is hereby amended by striking out
2079 section 26A and inserting in place thereof the following section:-

2080 Section 26A. If the school committee of a city, town or regional school district
2081 determines that sufficient need exists therein for extended school services for children, the school
2082 committee, subject to section 26B, may establish and maintain such services.

2083 SECTION 178. Section 26B of said chapter 71, as so appearing, is hereby amended by
2084 striking out, in lines 3 to 5, the words “in such town upon approval of the city council or
2085 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting
2086 in place thereof the following words:- , it shall submit in writing a plan of said services to the
2087 commissioner of elementary and secondary.

2088 SECTION 179. Said chapter 71, as so appearing, is hereby amended by striking out
2089 section 26C and inserting in place thereof the following section:

2090 Section 26C. The commonwealth and the school committee may accept funds from the
2091 federal government for the purposes of sections 26A to 26F, inclusive. The school committee
2092 may receive contributions in the form of money, material, quarters or services for the purposes of
2093 the sections from organizations, employers and other individuals. The contributions received in
2094 the form of money, together with fees from parents and any allotments received from the federal
2095 government for said purposes, shall be deposited with the treasurer of such city, town or regional
2096 school district and held as a separate account and expended by said school committee without
2097 appropriation, notwithstanding the provisions of section 53 of chapter 44.

2098 SECTION 180. Section 71C of said chapter 71 of the General Laws, as so appearing, is
2099 hereby amended by striking out, in line 6, the word “three” and inserting in place thereof the
2100 following number:- 10.

2101 SECTION 181. Said chapter 71, as so appearing, is hereby amended by striking out
2102 section 71E and inserting in place thereof the following section:

2103 Section 71E. In any city, town or regional school district that accepts this section, all
2104 monies received by the school committee in connection with the conduct of adult education and
2105 continuing education programs, including, but not limited to adult physical fitness programs
2106 conducted under section 71B, summer school programs and enrichment programs, authorized by
2107 the school committee and in connection with the use of school property under section 71,
2108 including parking fees, shall be deposited with the treasurer of the city, town or regional school
2109 district and held as separate accounts. The receipts held in such a separate account may be
2110 expended by said school committee without further appropriation for the purposes of the
2111 program or programs from which the receipts held in such account were derived or, in the case of

2112 the use of school property account, for expenses incurred in making school property available for
2113 such use, notwithstanding the provisions of section 53 of chapter 44. A city, town or regional
2114 school district may appropriate funds for the conduct of any such program or for expenses
2115 incurred in making school property available for such use, which funds shall be expended by the
2116 school committee in addition to funds provided from other sources. Acceptance in a city or town
2117 shall be in the manner provided in section 4 of chapter 4 and in a regional school district by vote
2118 of the regional school committee. In a city, town or regional school district that accepts this
2119 paragraph, said city, town or district may rescind its original acceptance every third year
2120 thereafter.

2121 SECTION 182. Section 14B of chapter 74 of the General Laws, as so appearing, is
2122 hereby amended by striking out the first and second sentences and inserting in place thereof the
2123 following sentences:

2124 In any city or town that accepts this section in the manner provided in section 4 of
2125 chapter 4 or in a regional school district that accepts it as provided in this section, any income
2126 received from the purchase and sale of products produced in the culinary arts subject area of the
2127 home economics program, or any other vocational-technical program conducted in any public
2128 vocational-technical high school shall be deposited in a special fund by the school committee in
2129 any banking institution in the commonwealth. Expenditures may be made from said fund by the
2130 school committee for purposes needed for the culinary arts subject area or in the case of a fund
2131 established for any other program, such funds may be expended for the purposes of such
2132 program area without further appropriation, notwithstanding the provisions of section 53 of
2133 chapter 44; provided, however, that said special funds shall not be used to pay the salary of any
2134 employee.

SECTION 183. Chapter 80 of the General laws, as so appearing, is hereby amended by striking out section 13 and inserting in place thereof the following section:-

Section 13. Assessments made by a board of the commonwealth under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the board at a rate up to 2 per cent above the rate of interest chargeable to the body politic on behalf of which the assessment was made, for the betterment project to which the assessments relate, from the thirtieth day after the date the notice of such assessments was sent by the collector. All other assessments made under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the city, town or district at a rate up to 2 per cent above the rate of interest chargeable to the city, town or district for the betterment project to which the assessments relate, from the thirtieth day after the date the notice of such assessments was sent by the collector. The assessors shall add each year to the annual tax assessed with respect to each parcel of land all assessments, constituting liens thereon, which have been committed to the collector prior to January second of such year and which have not been apportioned as hereinafter provided, remaining unpaid, as certified to them by the collector, when the valuation list is completed, with interest to the date when interest on taxes becomes due and payable. At any time before the completion by the assessors of the valuation list for the year in which such assessments will first appear on the annual tax bill, the board of assessors may, and at the request of the owner of the land assessed shall, apportion all assessments or unpaid balances thereof made under this chapter into such number of equal portions, not exceeding 20, as is determined by said board or as is requested by the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided, that, if an original assessment exceeds 100 dollars and has been placed upon the annual tax bill, or has been apportioned into a number of portions less than 20 and the first portion has been

2158 placed upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
2159 apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of
2160 the land for the non-payment of such assessment or portion and upon payment of any necessary
2161 intervening charges and fees and such portions of such assessment as would have become due
2162 and payable if the request for apportionment had been seasonably made, apportion or reapportion
2163 the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the
2164 parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such
2165 apportionment or reapportionment, the collector may institute proceedings anew for the sale or
2166 taking of such parcel at any time prior to the expiration of the lien or of a period of 20 days after
2167 such apportionment or reapportionment, whichever is the later. In any case in which an
2168 assessment relates to a state-funded project, the apportionment or reapportionment described
2169 herein shall be undertaken in accordance with the terms aforesaid by the board on whose behalf
2170 the assessment was made; provided, however, that the apportionment shall be made of said
2171 assessments or unpaid balances together with any interest due thereon. The assessors shall add
2172 one of said portions, with interest on the amount remaining unpaid from 30 days after the date
2173 the notice of the original assessment was sent by the collector to the date when interest on taxes
2174 becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for
2175 each year thereafter 1 of said portions and 1 year's interest on the amount of the assessment
2176 remaining unpaid until all such portions shall have been so added; all assessments and
2177 apportioned parts thereof, and interest thereon as herein provided, which have been added to the
2178 annual tax on any parcel of land shall be included in the annual tax bill thereon. After an
2179 assessment or a portion thereof has been placed on the annual tax bill, the total amount of said

2180 bill shall be subject to interest under and in accordance with the provisions of section 57 or
2181 section 57C of chapter 59.

2182 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town
2183 or district may elect to (1) apportion any assessments, or the unpaid balances of such
2184 assessments, into annual portions equal to the number of years for which bonds are issued for the
2185 project for which the assessments are made; (2) structure the portions so that the amount payable
2186 each year for assessment principal and interest combined are as nearly equal as practicable or, in
2187 the alternative, provides for a more rapid amortization of the assessment principal amount where
2188 the debt service on the bonds issued for the project is so structured; or (3) make the annual
2189 portion so structured payable in the same number of preliminary and actual installments as the
2190 real estate tax in the city, town or district, with each installment equal in amount and due at the
2191 same time as each installment of the tax.

2192 Notwithstanding a prior apportionment, the assessors, upon written application of the
2193 owner of the land assessed, shall order that the full amount, or any portion thereof, remaining
2194 unpaid of any assessment be payable forthwith and shall commit said amount, together with
2195 interest thereon from 30 days after the date the notice of the original assessment was sent if no
2196 portion has been added to a tax levy, or if a portion has been added to a tax levy, then with
2197 interest from October 1 of the year to which the last portion has been added, with their warrant
2198 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to
2199 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce
2200 the period of payment.

2201 SECTION 184. Section 16A of chapter 83 of the General Laws, as so appearing, is
2202 hereby amended by inserting after the word “deeds”, in line 4, the following words:- , and files a
2203 copy of said certificate with the collector of taxes of the city or town in which the lien hereinafter
2204 mentioned is to take effect, .

2205 SECTION 185. Chapter 90B of the General Laws, as so appearing, is hereby amended
2206 by inserting after section 2 the following section:-

2207 Section 2A. The owner of a vessel, which has a valid marine document issued by the
2208 Bureau of Customs of the United States or any federal agency successor thereto and is
2209 homeported in the commonwealth or maintained in commonwealth waters by a resident of the
2210 commonwealth, shall apply to the director on a form prescribed him for a registration decal or
2211 renewal thereof. The application shall be signed by the owner of the vessel and submitted to the
2212 director together with a fee, as determined annually by the commissioner of administration under
2213 the provision of section 3B of chapter 7.

2214 The registration decal shall be displayed, so as to be visible to any law enforcement
2215 officer, on the upper left section of the transom while facing the transom.

2216 Registration decal information for such documented vessels shall be maintained by the
2217 department and transmitted to the board of assessors of each city and town for the purposes of
2218 assessing the excise imposed by chapter 60B.

2219 This section shall not apply to owners of vessels documented for commercial use.

2220 SECTION 186. Section 3 of said chapter 90B, as so appearing, is hereby amended by
2221 adding the following subsection:

2222 (l) Registration information for such motorboats shall be maintained by the department
2223 and transmitted to the board of assessors of each city and town for the purposes of assessing the
2224 excise imposed by chapter 60B.

2225 SECTION 187. Section 1 of chapter 90C of the General Laws, as so appearing, is hereby
2226 amended by striking out the definition of “Audit sheet” and inserting in place thereof the
2227 following definition:-

2228 “Audit sheet”, a list of unique numbers assigned to the citations in a particular citation
2229 book or books, or in electronic format, and in such form as the registrar shall determine.

2230 SECTION 188. Said section 1 of said chapter 90C, as so appearing, is hereby further
2231 amended by striking out the definition of “Citation” and inserting in place thereof the following
2232 definition:-

2233 “Citation”, a notice, whether issued in handwritten form from a “citation book” or issued
2234 electronically and then printed on paper, upon which a police officer shall record an occurrence
2235 involving all automobile law violations by the person cited. Each citation shall be numbered and
2236 shall be in such form and such parts as determined jointly by the administrative justice of the
2237 district court department and the registrar.

2238 SECTION 189. Said section 1 of said chapter 90C, as so appearing, is hereby further
2239 amended by inserting, in line 60, after the word “town,” the following words:- or his or her
2240 designee,.

2241 SECTION 190. Said section 1 of said chapter 90C, as so appearing, is hereby further
2242 amended by striking out, in lines 61 to 62, inclusive, the words “chairman of the Massachusetts

2243 Department of Transportation” and inserting in place thereof the words:- Secretary of the
2244 Massachusetts Department of Transportation or his or her designee.

2245 SECTION 191. Section 2 of said chapter 90C, as so appearing, is hereby amended by
2246 inserting, in line 9, after the word “issued,” the following words:- The executive office of public
2247 safety and security shall promulgate rules and regulations establishing the standards required by
2248 this section for the issuance of electronic citations, including the proper equipment to be
2249 maintained by each department. In lieu of issuing citation books or in addition thereto, each
2250 police chief whose department issues citations electronically may grant authority to do so to each
2251 police officer of his or her department who has been trained pursuant to the regulations.

2252 SECTION 192. Said section 2 of said chapter 90C, as so appearing, is hereby further
2253 amended by striking out, in line 66, the words “by said police officer and by the violator”, and
2254 inserting in place thereof the following words:- , manually or electronically, by said police
2255 officer.

2256 SECTION 193. Said section 2 of said chapter 90C, as so appearing, is hereby further
2257 amended by striking out, in lines 68 to 70, inclusive, the words “The violator shall be requested
2258 to sign the violation in order to acknowledge that is has been received.”

2259 SECTION 194. Said section 2 of said chapter 90C, as so appearing, is hereby further
2260 amended by inserting, in line 96, after the word “him” the following words:- and except further
2261 that if a citation has been issued electronically, an electronic record shall be made and delivered
2262 to the police chief.

2263 SECTION 195. Said section 2 of said chapter 90C, as so appearing, is hereby further
2264 amended by inserting, in line 104, after the word “citation,” the following words:- or if issued
2265 electronically, shall retain the police department report of the issuance,.

2266 SECTION 196. Said section 2 of said chapter 90C, as so appearing, is hereby further
2267 amended by inserting, in line 106, after the word “citations” the following words:- issued from a
2268 citation book.

2269 SECTION 197. Said section 2 of said chapter 90C, as so appearing, is hereby further
2270 amended by inserting, in line 108, after the word “registrar” the following words:- , or in the case
2271 of citations issued electronically alleging one or more civil motor vehicle infractions, shall
2272 ensure that such citation or citations were electronically forwarded as required.

2273 SECTION 198. Said section 2 of said chapter 90C, as so appearing, is hereby further
2274 amended by inserting, in line 110, after the word “copies” the following words:- or electronic
2275 records.

2276 SECTION 199. Said section 2 of said chapter 90C, as so appearing, is hereby further
2277 amended by inserting, in line 121, after the word “citation” the following words:- issued from a
2278 citation book.

2279 SECTION 200. Said section 2 of said chapter 90C, as so appearing, is hereby further
2280 amended by inserting at the end of said section the following sentence:- If any record of a
2281 citation issued electronically is spoiled, mutilated or voided, the record of such electronic
2282 citation, to the extent it can be recovered, shall be endorsed with a full explanation thereof by the
2283 police officer voiding such electronic citation and it shall be forwarded to the registrar in a

2284 manner approved by him and the officer shall be prepared to account for the void in an electronic
2285 audit trail.

2286 SECTION 201. Section 3 of said chapter 90C, as so appearing, is hereby amended by
2287 striking out, in line 37, the words “the back of.”

2288 SECTION 202. Said section 3 of said chapter 90C, as so appearing, is hereby further
2289 amended by inserting, in line 245, after the word “feasible” the following words:- , in a format
2290 acceptable to the district court,.

2291 SECTION 203. Section 4 of said chapter 90C, as so appearing, is hereby amended by
2292 inserting, after the second sentence, the following new sentence:- If an arrest is made and the
2293 citation is issued electronically, such notation of arrest shall be made on the printed copy and on
2294 any additional printed copies provided to the court and shall be made on the electronic record of
2295 the citation as agreed upon by the administrative justice of the district court and the registrar.

2296 SECTION 204. Section 10 of chapter 115, as so appearing, is hereby amended by
2297 striking out, in lines 17-18, the words “adjoining towns, or two or more adjoining municipalities
2298 only one of which is a city,” and inserting in place thereof the following words:- adjoining
2299 municipalities.

2300 SECTION 205. Chapter 115 of the General Laws, is hereby amended by striking out
2301 section 15, as so appearing, and inserting in place thereof the following section:-

2302 Section 15. A district organized under section 10 shall be considered a district for
2303 purposes of conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44.

2304 The cost of each audit shall be apportioned among the several municipalities comprising the
2305 district in the manner as other expenses under section 11.

2306 SECTION 206. Section 22 of chapter 121B of the General Laws is hereby repealed.

2307 SECTION 207. Section 24 of said chapter 121B, as so appearing, is hereby amended by
2308 striking out, in lines 9 to 12, the words “, without first obtaining a finding of financial feasibility
2309 from the emergency finance board described in section twenty-two, or the commission
2310 authorized to succeed to the function of said board under said section,”.

2311 SECTION 208. Section 11 of chapter 121C of the General Laws, as so appearing, is
2312 hereby amended by striking out the third sentence.

2313 SECTION 209. Section 12 of chapter 138 of the General Laws, as so appearing, is
2314 hereby amended by striking out, in lines 79 to 81, inclusive, the words “, notwithstanding any
2315 limitation on the number of licenses the city or town is authorized to grant in section 17,” and
2316 inserting in place thereof the following words:- pursuant to the municipal plan as required by
2317 section 17

2318 SECTION 210. Said section 12 of said chapter 138, as so appearing, is hereby further
2319 amended by striking out, in lines 107 to 109, inclusive, the words “and irrespective of any
2320 limitation of number of licenses contained in section seventeen”.

2321 SECTION 211. The sixth paragraph of said section 12 of said chapter 138, as so
2322 appearing, is hereby amended by striking out the second sentence.

2323 SECTION 212. Said section 12 of said chapter 138, as so appearing, is hereby further
2324 amended by inserting after the word “antemeridian”, in lines 150 and 155, each time it appears,

2325 the following words:- , except in a city or town that is serviced by the Massachusetts Bay
2326 Transportation Authority's late-night service as authorized by chapter 161A if the local
2327 governing body of such city or town accepts this provision.

2328 SECTION 213. Said section 12 of said chapter 138, as so appearing, is hereby further
2329 amended by adding the following 4 paragraphs:-

2330 All licenses issued under this section pursuant to a new license application that is filed
2331 after July 1, 2016 shall be non-transferable and a licensing authority shall not approve the
2332 transfer of such license.

2333 If the license granted under this section is cancelled, revoked or no longer in use by the
2334 license holder, the license shall be returned physically, with all of the legal rights, privileges and
2335 restrictions pertaining thereto to the licensing authority.

2336 If a license holder closes or terminates the license holder's business, or sells or transfers
2337 the license holder's business, the license holder shall return the license physically, with all of the
2338 legal rights, privileges and restrictions pertaining thereto to the licensing authority. The
2339 licensing authority may then in its discretion grant a license to a qualified new applicant at a
2340 different location according to the standard for a new license.

2341 A license may be re-issued by the licensing authority at the same location only if an
2342 applicant for the license files with the local licensing authority a letter from the department of
2343 revenue and any applicable government agency indicating that the license is in good standing
2344 with the department and agency and that all applicable taxes, payments, assessments and
2345 contributions for unemployment and health insurance have been paid. If a license is granted
2346 under this section then cancelled, revoked or no longer in use, and then re-issued to a new

2347 applicant at the same location and the prior license holder at that location was reported as
2348 delinquent as specified in section 25, the name of the new license applicant shall appear in the
2349 place and stead of the former license holder, as of the date of the new license being issued, unless
2350 the alcoholic beverages control commission otherwise orders in writing, for good cause, after a
2351 hearing with notice to all parties.

2352 SECTION 214. The first paragraph of section 14 of said chapter 138, as so appearing, is
2353 hereby amended by striking out the first sentence and inserting in place thereof the following
2354 sentence:- Special licenses for the sale of all alcoholic beverages or wine and malt beverages
2355 only, or any of them, may be issued, as determined by the municipality, by the local licensing
2356 authorities to the responsible manager of any indoor or outdoor activity or enterprise or to the
2357 responsible manager of any nonprofit organization conducting any indoor or outdoor activity or
2358 enterprise.

2359 SECTION 215. Section 16A of said chapter 138, as so appearing, is hereby amended by
2360 striking out, in line 12, the word “so” and inserting in place thereof the following words:- as
2361 determined by a municipality to be.

2362 SECTION 216. Said section 16A of said chapter 138, as so appearing, is hereby further
2363 amended by striking out, in lines 15 and 16, the words “, to the extent that the same are issuable
2364 under section seventeen”.

2365 SECTION 217. Said section 16A of said chapter 138, as so appearing, is hereby further
2366 amended by striking out, in line 19, the words “for the purposes of section seventeen”.

2367 SECTION 218. Section 17 of said chapter 138, as so appearing, is hereby amended by
2368 striking out the introductory paragraph and the first 4 paragraphs and inserting in place thereof
2369 the following 3 paragraphs:-

2370 Section 17. A city or town, except the city of Boston, shall determine the number of all
2371 alcoholic beverage or wines and malt beverage licenses to be issued by its local licensing
2372 authority under sections 12, 14 and 15F, including the number of seasonal licenses; provided,
2373 that for licenses issued under section 15, cities and towns, except the city of Boston, may grant 1
2374 such license for each population unit of 5,000 or any additional fraction thereof but may,
2375 regardless of population, grant at least 2 licenses under section 15.

2376 A city or town, except the city of Boston, that seeks to grant additional licenses on or
2377 after March 31, 2017 shall adopt a plan that is approved by the mayor, city council or board of
2378 selectmen. The plan shall determine the process for granting additional licenses; provided,
2379 however, that: (i) at least 1 public hearing regarding the plan shall be conducted by the city
2380 council, board of selectmen or governing body of the city or town; and (ii) the city or town shall
2381 notify the alcoholic beverages control commission of the public hearing.

2382 The governing body of each city or town, except the city of Boston, shall hold a public
2383 hearing regarding a license application within 30 days of the date of the license application.

2384 SECTION 219. Sections 17A to 17C, inclusive, of said chapter 138, as so appearing, are
2385 hereby repealed.

2386 SECTION 220. Section 29 of said chapter 138, as so appearing, is hereby amended by
2387 striking out, in lines 22 to 24, inclusive, the words “; but a license issued to a registered

2388 pharmacist under said section shall be included in computing the number of licenses that may be
2389 granted in any city or town as provided in section seventeen”.

2390 SECTION 221. Section 3A of chapter 139 of the General Laws, as so appearing, is
2391 hereby amended by striking out, in line 21, the words “for two years from the first day of
2392 October” and inserting in place thereof the following words:- , unless dissolved by payment or
2393 abatement, until such debt has been added to or committed as a tax under this section, and
2394 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,
2395 however, that if any such debt is not added to or committed as a tax under this section for the
2396 next fiscal year commencing after the filing of the statement, then the lien shall terminate on
2397 October 1 of the third year.

2398 SECTION 222. Subsection 2 of section 44A of chapter 149 of the General Laws, as so
2399 appearing, is hereby amended by striking out paragraphs (A) and (B) and inserting in place
2400 thereof the following two paragraphs:-

2401 (A) Every contract or procurement for the construction, reconstruction, installation,
2402 demolition, maintenance or repair of a building by a public agency estimated to cost less than
2403 \$10,000 shall be obtained through the exercise of sound business practices; provided, however,
2404 that the public agency shall make and keep a record of each such procurement; and provided
2405 further, that the record shall, at a minimum, include the name and address of the person from
2406 whom the services were procured. A public agency that utilizes a vendor on a statewide contract
2407 procured through the operational services division of the Commonwealth, or a blanket contract
2408 procured by the public agency as described below, shall be deemed to have obtained the contract
2409 through sound business practices.

2410 (B) Every contract for the construction, reconstruction, installation, demolition,
2411 maintenance or repair of any building estimated to cost not less than \$10,000 but not more than
2412 \$50,000 shall be awarded to the responsible person offering to perform the contract at the lowest
2413 price. The public agency shall make public notification of the contract and shall seek written
2414 responses from no fewer than 3 persons who customarily perform such work. The solicitation
2415 shall include a scope-of-work statement that defines the work to be performed and provides
2416 potential responders with sufficient information regarding the objectives and requirements of the
2417 public agency and the time period within which the work shall be completed. The public agency
2418 shall record the names and addresses of all persons from whom quotations were sought, the
2419 names of the persons submitting quotations and the date and amount of each quotation. A public
2420 agency may utilize a vendor list established through a statewide contract procured through the
2421 operational services division to identify one or more of the persons from whom it will seek
2422 written responses for purposes of this paragraph. A public agency may also procure a blanket
2423 contract to establish a listing of vendors in certain defined categories of work that are under
2424 contract to provide services for multiple individual tasks of not more than \$50,000 each, and
2425 from whom written responses will be sought. Any such blanket contract procured by the
2426 awarding authority shall be procured under those provisions of either section 39M of chapter 30
2427 or sections 44A-J of chapter 149 which are applicable to projects over \$50,000. For purposes of
2428 this paragraph, "public notification" shall include, but need not be limited to, posting at least 2
2429 weeks before the time specified in the notification for the receipt of responses, the contract and
2430 scope-of-work statement on the website of the public agency, on the Commonwealth's
2431 centralized on-line public procurement announcement and solicitation system administered by
2432 the operational services division, currently known as the COMMBUYS system, or in the central

2433 register published pursuant to section 20A of chapter 9 and in a conspicuous place in or near the
2434 primary office of the public agency; provided, however, that if the public agency obtains a
2435 minimum of two quotations from a vendor list established through a blanket contract or a
2436 statewide contract procured through the operational services division, and the lowest of those
2437 quotations is deemed acceptable to the public agency, public notification is not required.

2438 SECTION 223. Said subsection 2 of said section 44A of said chapter 149, as so
2439 appearing, is hereby further amended by striking out, in line 75, the words “not less than
2440 \$25,000” and inserting in place thereof the following words:- more than \$50,000

2441 SECTION 224. Said subsection 2 of said section 44A of said chapter 149, as so
2442 appearing, is hereby further amended by striking out, in line 76, the figure “\$100,000” and
2443 inserting in place thereof the following figure:- \$150,000

2444 SECTION 225. Said subsection 2 of said section 44A of said chapter 149, as so
2445 appearing, is hereby further amended by striking out, in line 87, the figure “\$100,000” and
2446 inserting in place thereof the following figure:- \$150,000

2447 SECTION 226. Said subsection 2 of said section 44A of chapter 149, as so appearing, is
2448 hereby further amended by inserting after paragraph (G) the following new paragraph:-

2449 (H) Notwithstanding paragraphs (A) and (B), the installation, repair and maintenance of
2450 telecommunication and data cabling and wiring; telecommunication, security, audiovisual and
2451 computer equipment; and carpeting, shall be procured subject to the provisions of section 22 of
2452 chapter 7 and sections 51 and 52 of chapter 30, unless the public agency makes a determination
2453 that it is in the best interest of the project that such services be procured through section 39M of
2454 chapter 30 or sections 44A-J of chapter 149.

2455 SECTION 227. Section 44F of said chapter 149, as so appearing, is hereby amended by
2456 striking out, in line 6, the figure “\$20,000” and inserting in place thereof the following figure:-
2457 \$25,000

2458 SECTION 228. Said section 44F of said chapter 149, as so appearing, is hereby further
2459 amended by striking out, in line 42, the words “ten thousand dollars” and inserting in place
2460 thereof the following number:- \$25,000.

2461 SECTION 229. Subsection 1 of section 44J of said chapter 149, as so appearing, is
2462 hereby amended by striking out, in lines 15 and 16, inclusive, the words “and in a newspaper of
2463 general circulation in the locality of the proposed project”, and inserting in place thereof the
2464 following words:- and on the commonwealth’s centralized on-line public procurement
2465 announcement and solicitation system administered by the operational services division,
2466 currently known as the COMMBUYS system

2467 SECTION 230. Section 28A of chapter 151A of the General Laws, as so appearing, is
2468 hereby amended by inserting after subsection (d) the following subsection:-

2469 (e) with respect to any services described in subsections (a) and (b) that are provided to or
2470 on behalf of an educational institution, benefits shall not be paid to any individual under the
2471 same circumstances as described in subsections (a) through (c).

2472 SECTION 231. Section 29 of said chapter 151A, as so appearing, is hereby amended by
2473 inserting after subsection (d)(6) the following subsection:-

2474 (7) Notwithstanding any of the foregoing provisions of this subsection, the amount of
2475 benefits otherwise payable to an individual for any week that begins in a period with respect to

2476 which such individual is receiving governmental or other pension, retirement or retired pay,
2477 annuity, or any other similar periodic payment from a defined benefit plan that is based on the
2478 previous work of such individual for the separating employer or for a base period employer shall
2479 be reduced by an amount equal to 65 per cent of the amount of such payment that is reasonably
2480 attributable to such week; provided, however, that such reduction shall apply only when such
2481 separating or base period employer employed the individual for at least 75 per cent of the
2482 individual's total length of service on which the defined benefit plan is based; and, provided
2483 further, that such reduction shall apply only if, and to the extent, then consistent with section
2484 3304(a)(15) of the Internal Revenue Code of 1954. Payments received under the Social Security
2485 Act shall not be subject to this paragraph.

2486 SECTION 232. Section 34B of chapter 164 of the General Laws, as appearing in the
2487 2014 Official Edition, is hereby amended by striking out, in lines 5 and 6, the words "provided,
2488 however" and inserting in place thereof the following words:- provided, however, that a city or
2489 town may enforce this section by the enactment of a local ordinance or bylaw prohibiting double
2490 poles beyond the 90 days authorized by this section, violation of which may be punishable by a
2491 fine not to exceed a maximum of \$1,000 per occurrence; and provided further,.

2492 SECTION 233. Chapter 217 of the General Laws is hereby amended by inserting after
2493 section 16 the following section:-

2494 Section 16A. The register in each county shall, upon the request in writing of the board of
2495 assessors of any city or town in his county, furnish such board with copies of petitions, formal
2496 and informal, under sections 3-301 and 3-402 of chapter 190B, for probate of will, for
2497 appointment of personal representative and for the adjudication of intestacy, filed in his registry

2498 in relation to decedents whose domicile, as stated in the petition, was in the assessors' city or
2499 town.

2500 The said register may, at his option, furnish said board with a list of such petitions which
2501 list shall contain: the name of decedent, decedent's date of death, street address and city or town
2502 of decedent as stated on the petition, filing date of petition and docket number.

2503 SECTION 234. Section 21 of chapter 218 of the General Laws, as so appearing, is
2504 hereby amended by inserting, in line 8, after the word "action," the following words:- by a city or
2505 town under section 35 of chapter 60 for the collection of unpaid taxes on personal property or an
2506 action.

2507 SECTION 235. Section 21 of chapter 218 of the General Laws, as so appearing, is
2508 hereby amended by inserting, in line 38, after the word "action," the following words:- by a city
2509 or town under section 35 of chapter 60 for the collection of unpaid taxes on personal property or
2510 an action.

2511 SECTION 236. Chapter 74 of the acts of 1945 is hereby amended by striking out the first
2512 sentence in section 1 and inserting in place thereof the following sentence:-

2513 For purposes of this act, the term "board" shall mean the municipal finance oversight
2514 board as defined in section 1 of chapter 44A of the General Laws.

2515 SECTION 237. Chapter 74 of the acts of 1945 is hereby amended by striking out the first
2516 and second sentence in section 2 and inserting in place thereof the following sentences:-

2517 Any county, except Suffolk or Nantucket, if authorized by the county commissioners or
2518 any city or town, including Boston and Worcester, if authorized by a two-thirds vote as defined

2519 in section 1 of chapter 44 of the General Laws, with the approval of the mayor in cities or the
2520 board of selectmen in a town, or a district with the approval of the prudential committee, may
2521 engage in any useful public works project in cooperation with the federal government in any
2522 program under any act or joint resolution of congress, but only where the borrowing is approved
2523 by the board and the proper federal authorities have approved a grant or loan, or grant and loan,
2524 therefor of federal money under any act or joint resolution of congress. Such projects so
2525 approved shall be carried out in all respects subject to the provisions of said act or joint
2526 resolution and to such terms, conditions, rules and regulations not inconsistent with applicable
2527 federal laws and regulations, as the board may establish, to ensure proper execution of such
2528 projects.

2529 SECTION 238. Sections 2, 3, 5, 6, 9 and 10 of chapter 193 of the acts of 2011 are hereby
2530 repealed.

2531 SECTION 239. Any city, town, district, municipal lighting plant or county that
2532 established an OPEB Fund under section 20 of chapter 32B of the General Laws before the
2533 effective date of this act shall continue it under the terms originally established unless it
2534 reaccepts section 20 of chapter 32B after the effective date of this act.

2535 SECTION 240. On or after March 31, 2017, the number of licenses then authorized
2536 under section 17 of chapter 138 of the General Laws shall continue unless changed by the
2537 governing body of a city or town under said section 17 of said chapter 138.

2538 SECTION 241. Notwithstanding the provisions of any existing law, including without
2539 limitation any act or special act, the appropriate public authority for any city or town may revoke
2540 the application of Chapter 31 of the General Laws for a position or positions in any classification

2541 that are filled on or after the effective date of the revocation. Appropriate public authority will
2542 mean, as applicable, the Board of Selectmen, Mayor, City Manager or Chief Executive Officer of
2543 the City or Town.

2544 SECTION 242. Sections 117, 119-122, inclusive, and 136-138, inclusive shall apply to
2545 taxes assessed for fiscal years beginning on or after July 1, 2016.

2546 SECTION 243. Sections 31 and 32 shall apply to certifications for fiscal years beginning
2547 on or after July 1, 2017.

2548 SECTION 244. Sections 101, 110-113, inclusive, 116, 123-125, inclusive, and 128-130,
2549 inclusive shall take effect on January 1, 2017.

2550 SECTION 245. Sections 133-135, inclusive, shall apply to taxes assessed for fiscal years
2551 beginning on or after July 1, 2017.

2552 SECTION 246. Sections 126, 127, and 143 shall apply to overlay raised under section 25
2553 of chapter 59 of the General Laws for fiscal years beginning on or after July 1, 2017.

2554 SECTION 247. Sections 118 and 166 shall apply to taxes and excises assessed for any
2555 fiscal year beginning on or after July 1, 2017.

2556 SECTION 248. Sections 167-169, inclusive shall take effect January 1, 2016.

2557 SECTION 249. Sections 106, 107 and 233 shall take effect on January 1, 2018.